

PART I  
ELECTRONIC RETURN FILE SPECIFICATIONS  
FOR  
INDIVIDUAL INCOME TAX RETURNS

TAX YEAR 2001

ATTACHMENTS 1 – 10

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ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
001	<ul style="list-style-type: none"><li>o Page 1 of Form 1040, Form 1040A, or Form 1040EZ must be present.</li><li>o The Summary Record must be present.</li></ul>	Pg 83
002	<ul style="list-style-type: none"><li>o Reserved</li></ul>	
003	<ul style="list-style-type: none"><li>o Tax Return Record Identification Page 1 - Tax Period (SEQ 005) equal "200112". For Form 1040/1040A, Tax Period (SEQ 005) of Tax Return Record Identification Page 2 must also equal "200112".</li></ul>	Pg 89
004	<ul style="list-style-type: none"><li>o Tax Form - Primary SSN (SEQ 010) must be within the valid ranges of SSN/ITIN's and cannot equal an ATIN. It must equal all numeric characters and cannot equal all blanks, zeros, or nines. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.</li><li>o Primary SSN (SEQ 010) is a required field.</li><li>o Primary SSN (SEQ 010) of the Tax Form must equal Taxpayer Identification Number (SEQ 003) of Tax Return Record Identification Page 1.</li><li>o Taxpayer Identification Number (SEQ 003) of Tax Return Record Identification Page 1 must be significant.</li></ul>	Pg 95
005	<ul style="list-style-type: none"><li>o Statement Record - The maximum number of Statement References within a tax return is 30. (A Statement Reference is defined as "STMbnn"; the value of "nn" refers to the Statement Number.) See Section 8 for Statement Record information.</li></ul>	Pg 88
006	<ul style="list-style-type: none"><li>o Tax Form - Only the following characters are permitted in the Primary Name Control (SEQ 050) and Spouse's Name Control (SEQ 055): alpha, hyphen, and space. The Name Control cannot contain leading or embedded spaces. The left-most position must contain an alpha character.</li><li>o Primary Name Control (SEQ 050) is a required field.</li><li>o Spouse's Name Control (SEQ 055) is a required field when Filing Status (SEQ 130) equals "2" or "3". On Form 1040EZ, Spouse's Name Control (SEQ 055) is a required field when Secondary SSN (SEQ 030) is significant.</li><li>o Form 8615 - Parent Name Control (SEQ 045) must be significant and correctly formatted.</li><li>o Form 8814 - Child Name Control (SEQ 015) must be significant and correctly formatted.</li><li>o See Section 7.01 for Name Control format.</li></ul>	Pg 95, 145, 147

ATTACHMENT 1

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
007	<ul style="list-style-type: none"><li>o Tax Form - Street Address (SEQ 080) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format.</li><li>o Street Address (SEQ 080) is a required field.</li><li>o Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."</li></ul>	Pg 96
008	<ul style="list-style-type: none"><li>o Form 1040/1040A - Total Box 6a and 6b (SEQ 167) must equal the number of boxes checked for Exempt Self (SEQ 160) and Exempt Spouse (SEQ 163).</li><li>o Filing Status (SEQ 130) is a required field.</li></ul>	Pg 102
009	<ul style="list-style-type: none"><li>o State Record - The unformatted state record exceeds the maximum length.</li></ul>	Pg 1461 175
010	<ul style="list-style-type: none"><li>o Each field can contain only the type of data specified in its Field Description in Part II Record Layouts.</li><li>o Significant money amount fields must be right-justified (and zero-filled when transmitting in fixed format). Money amount fields must contain whole dollars (no cents). When a field is defined as "N (positive only)", the field must be present and must contain an amount greater than or equal to zero.</li><li>o For numeric fields that can contain a literal value, entries must be left-justified and blank-filled when transmitting in fixed format. When transmitting in variable format, only significant characters are transmitted.</li></ul> <p>When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified in Part II Record Layouts: Year fields with a length of four positions = YYYY, date fields with six positions = MMYYYY, date fields with eight positions = MMDDYYYY unless otherwise specified.</p> <ul style="list-style-type: none"><li>o All alphanumeric fields must be left-justified (and blank-filled when transmitting in fixed format) unless otherwise specified.</li></ul> <p>Form Payment - Taxpayer's Day Time Phone Number (SEQ 090) is a</p> <ul style="list-style-type: none"><li>o required field and cannot equal all zeros or all blanks.</li></ul>	Pg 83, 157

ATTACHMENT 1

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
011	o Form 1040/1040A - When Exempt Self (SEQ 160) equals "X", Total Exemptions (SEQ 360) must be greater than zero.	Pg 102
012	o Form 1040/1040A - If Overpaid (SEQ 1260) is significant and ES Penalty Amount ( <b>SEQ 1300</b> ) is greater than Overpaid, then Amount Owed (SEQ 1290) must be significant. If Overpaid (SEQ 1260) is significant and ES Penalty Amount ( <b>SEQ 1300</b> ) is not greater than Overpaid, then Amount Owed (SEQ 1290) cannot be significant.	Pg 102
013	O Reserved	
014	o When there is an entry in a field defined as "NO ENTRY", the return will be rejected. (See Part II Record Layouts for "NO ENTRY" fields.)	Pg 83
015	o Schedule A - The following literal values cannot be present in Other Expenses Type (SEQ 420, 432) or in Other Expense Type (SEQ 475): "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", "THEFT".	Pg 114
016	o Tax Form - Zip Code (SEQ 095) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 087). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3.  o Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."	Pg 96
017	o Form 4137 - Tip Income Name (SEQ 010) and Tip Income SSN (SEQ 020) must be significant.	Pg 134
018	o Form 5329 - Name of Person Subject to Penalty Tax (SEQ 010) and SSN of Person Subject to Penalty Tax (SEQ 020) must be significant.	Pg 137
019	o Tax Form - When Direct Deposit information is present, Routing Transit Number (SEQ 1272) (RTN) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.  o Depositor Account Number (SEQ 1278) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.  o If Routing Transit Number (SEQ 1272) or Depositor Account Number (SEQ 1278) is significant, then Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276) must equal "X". Both cannot equal "X".	Pg 101

ATTACHMENT 1

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
020	<ul style="list-style-type: none"><li>o Tax Form - Name Line 1 (SEQ 060) cannot have leading or consecutive embedded spaces. The only characters permitted are alpha, space, ampersand (&amp;), hyphen (-), and less-than sign (&lt;). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name and cannot be preceded by or followed by a space. See Section 7.02 for Name Line 1 format.</li><li>o Name Line 1 (SEQ 060) is a required field.</li><li>o DO NOT ENTER DECEDENT NAMES IN NAME LINE 1. DECEDENT RETURNS MAY NOT BE FILED ELECTRONICALLY.</li></ul>	Pg 96
021	<ul style="list-style-type: none"><li>o Tax Form - Name Line 2 (SEQ 070) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, ampersand (&amp;), hyphen (-), slash (/), and percent (%). See Section 7.04 for Name Line 2 Format.</li></ul>	Pg 96
022	<ul style="list-style-type: none"><li>o Tax Form - State Abbreviation (SEQ 087) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations.</li><li>o State Abbreviation (SEQ 087) is a required field.</li><li>o Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."</li></ul>	Pg 96
023	<ul style="list-style-type: none"><li>o Tax Form - City (SEQ 083) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.</li><li>o City (SEQ 083) is a required field.</li><li>o Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."</li></ul>	Pg 96
024	<ul style="list-style-type: none"><li>o Tax Form - If Address Ind (SEQ 097) equals "1" (APO/FPO Address), then City (SEQ 083) must equal "APO" or "FPO", and State Abbreviation (SEQ 087) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 095). If State Abbreviation (SEQ 087) equals "AA", "AE", or "AP", then Address Ind (SEQ 097) must equal "1". Refer to Attachment 4.</li></ul>	Pg 97

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
025	o Authentication Record - For an On-Line return (when <b>PIN Type Code (SEQ 008) is blank</b> ), the following fields must be present: <b>Jurat/Disclosure Code (SEQ 075) of Authentication Record</b> and the Taxpayer Signature Date (SEQ 070) and Primary Date of Birth (SEQ 010) of the Authentication Record.	Pg 159
026	o Authentication Record - For an On-Line return (when <b>PIN Type Code (SEQ 008) is blank</b> ), if Filing Status (SEQ 130) of the Tax Form equals "2", then the following fields must be present: <b>Jurat/Disclosure Code (SEQ 075) of Authentication Record</b> and the Taxpayer Signature Date (SEQ 070) and Spouse Date of Birth (SEQ 040) of the Authentication Record.	Pg 159
027	o Summary Record - Electronic Return Originator Name (SEQ 010) must be significant.  o Electronic EFIN of ERO (SEQ 020) must be significant and equal to EFIN of Originator (SEQ 008b) of Tax Return Record Identification Page 1.	Pg 162
028	o Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 008b) must contain a valid District Office Code. Refer to Attachment 7 for District Office Codes.	Pg 89
029	o Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 008b) must be for a valid electronic filer.	Pg 89

ATTACHMENT 1

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
030	<p>o Taxpayer Identification Number (SEQ 003) of all data records in a tax return must contain the same Primary SSN.</p> <p>o Schedule Occurrence Number (SEQ 005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001". Note: For multiple occurrences of a schedule or form, the Page Number (SEQ 002 of the Schedule or Form Record Identifications) must be sequential within each occurrence of a schedule or Form.</p> <p>All pages of a multiple-page schedule or form must be present.</p> <p>o Listed below are exceptions to this rule:</p> <ul style="list-style-type: none"><li>-Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 8283, Form 8606, Form 8824 and Form 8853.</li><li>-Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule D, Schedule F, Schedule H, Schedule 2, Form 2106, Form 2441, Form 4562, Form 5329, Form 6251, Form 6765, <b>Form 8275, Form 8275-R, Form 8582-CR, Form 8594, Form 8606, Form 8621, Form 8697</b>, Form 8801 and Form 8839.</li><li>-Page 2 and Page 3 are optional for Form 2210 and Form 8582, but neither Page 2 nor Page 3 can be present without Page 1.</li><li>-Form 4136 Page 2 may be present without Page 1, but if Page 1 is present, then Page 2 must also be present.</li><li>-<b>Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713</b></li><li>-<b>Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.</b></li><li>-State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.</li></ul> <p>o For Form 1040, Pages 1 and 2 must be present, and the following cannot be present: Form 1040A Pages 1 and 2, Schedule 1, Schedule 2, Schedule 3, Form 1040EZ. For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ. For Form 1040EZ, must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2.</p>	Pg 84
031	<p>o Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 007) must be numeric.</p>	Pg 89
032	<p>o Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 008) must be numeric.</p>	Pg 89



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033	<ul style="list-style-type: none"><li>o Fields within a record cannot be longer than specified in Part II Record Layouts.</li><li>o Name Line 1 (SEQ 060) of the Tax Form can have a maximum of 35 characters; any more than 35 will be dropped. See Section 7.02 for Name Line 1 format.</li></ul>	Pg 84
034	<ul style="list-style-type: none"><li>o Record ID Group- For each record, significant data must be present in the Record ID Group.</li></ul>	Pg 84
035	<ul style="list-style-type: none"><li>o Field Sequence Numbers within each record must be in ascending order and must be valid for that record.</li></ul>	Pg 85
036	<ul style="list-style-type: none"><li>o Schedule C-EZ - Only one Schedule C-EZ is allowed for the Primary SSN and one for the Secondary SSN (a total of two Schedules C-EZ per tax return when Filing Status (SEQ 130) equals "2"). When a taxpayer files Schedule C-EZ, no Schedule C is allowed for that taxpayer. See Section 4.02.2.a for instructions for multiple occurrences of Schedules C/C-EZ.</li></ul>	Pg 115
037	<ul style="list-style-type: none"><li>o Form 1040/1040A - The number of Dependent Name Controls (SEQ 172, 182, 192, 202, 212, 222, or in the related Statement Record), must equal the total of the following fields: Number of Children Who Lived with You (SEQ 240), Number of Children Not Living with You (SEQ 247), and Number of Other Dependents Listed (SEQ 350).</li></ul>	Pg 102
038	<ul style="list-style-type: none"><li>o Form 1040A - Taxable Income (SEQ 820) must be less than \$50000 and only the following can be present: Schedule 1, Schedule 2, Schedule 3, Schedule EIC, Form W-2, Form 1099-R, Form 2210, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8839, Form 8862, Form 8863, Form 9465, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.</li></ul>	Pg 113
039	<ul style="list-style-type: none"><li>o Form 1040EZ - Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 030) is significant) must be under age 65, Taxable Interest (SEQ 380) cannot exceed \$400, Taxable Income (SEQ 820) must be less than \$50000, and only the following can be present: Form W-2, Form 8379, Form 8862, Form 9465, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.</li></ul>	Pg 113
040	<ul style="list-style-type: none"><li>o Reserved</li></ul>	
041	<ul style="list-style-type: none"><li>o Form 1040/1040A - Dependent entries must start on Line 1 of the dependent information. No lines may be skipped when completing the dependent information.</li></ul>	Pg 102
042	<ul style="list-style-type: none"><li>o Reserved</li></ul>	

ATTACHMENT 1

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
043	<ul style="list-style-type: none"><li>o Form 1040/1040A - When Filing Status (SEQ 130) equals "4", at least one of the following fields must be significant: Qualifying Name for H of Household (SEQ 150) and SSN for Qual Name (SEQ 153); Number of Children Who Lived with You (SEQ 240); Number of Other Dependents Listed (SEQ 350).</li><li>o When Qualifying Name for H of Household (SEQ 150) is significant, SSN for Qual Name (SEQ 153) must be significant and within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030). Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.</li></ul>	Pg 102
044	<ul style="list-style-type: none"><li>o Record ID Group - The record has an invalid field in one of the Record ID Group. The error may be one of the following:<ul style="list-style-type: none"><li>-The Taxpayer Identification Number (SEQ 003) within the Record ID does not match Primary SSN (SEQ 010) of the Tax Form.</li><li>-The schedule or form is invalid for electronic filing or the page number is incorrect or duplicated.</li><li>-Each record must be followed by a record terminus character (#).</li></ul></li></ul>	Pg 85
045	<ul style="list-style-type: none"><li>o Record ID Group - The format and content of the Record ID Group that begins each record must be exactly as defined in Part II Record Layouts and must not duplicate another Record ID Group.</li><li>o If the Schedule/Form Occurrence Number (SEQ 005) of Record ID is invalid, or is a duplicate, or exceeds the maximum number permitted for that record the return will be rejected. Refer to Attachment 10 for the maximum number of schedules/forms permitted in an electronically filed tax return.</li></ul>	Pg 85
046	<ul style="list-style-type: none"><li>o Schedule SE - SSN of Self-Employed (SEQ 020) on the first Schedule SE must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.</li></ul>	Pg 120
047	<ul style="list-style-type: none"><li>o Schedule SE - SSN of Self-Employed (SEQ 020) on the second Schedule SE must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Self-Employed (SEQ 020) on the first Schedule SE. When both spouses are filing Schedule SE, the Schedule SE for the primary taxpayer must precede the Schedule SE for the secondary taxpayer.</li></ul>	Pg 120
048	<ul style="list-style-type: none"><li>o Form 2106/2106-EZ - SSN of Taxpayer with Employee Business Expense (SEQ 009) on the first Form 2106/Form 2106EZ must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.</li></ul>	Pg 124

ATTACHMENT 1

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
049	o Form 2106/2106-EZ - SSN of Taxpayer with Employee Business Expense (SEQ 009) on the second Form 2106/Form 2106EZ must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Taxpayer with Employee Business Expense (SEQ 009) on the first Form 2106/Form 2106EZ. When both spouses are filing Form 2106/Form 2106EZ, the Form 2106/Form 2106EZ for the primary taxpayer must precede the Form 2106/Form 2106EZ for the secondary taxpayer.	Pg 124
050	o Statement Record - The only valid entry in a Required Statement Record field (identified by an at-sign (@) in Part II Record Layouts) is a Statement Reference, i.e., "STMbnn".  o For Required Statement Records, Line 02 must be blank. Line 03 must be present and must contain significant data.  o For Required Statement Records, any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.	Pg 88
051	o Statement Record - For Optional Statement Records (identified by an asterisk (*) in Part II Record Layouts), any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.	Pg 88
052	o Statement Record - Optional Statement Records (identified by an asterisk (*) in Part II Record Layouts) are used only when the lines of data to be entered exceed spacing allowed on a schedule or form.  o For Optional Statement Records, Lines 01, 02, 03, and 04 must be present and must contain significant data.	Pg 88
053	o Statement Record - The number of Statement Records cannot exceed the number of Statement References within a tax return.	Pg 88
054	o Form 4137 - Tip Income SSN (SEQ 020) on the first Form 4137 must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 134
055	o Form 8606 - SSN of Taxpayer with IRAs (SEQ 010) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.	Pg 144
056	o Form 8606 - SSN of Taxpayer with IRAs (SEQ 010) on the second Form 8606 must be significant and equal to Secondary SSN (SEQ 030) of Form 1040/1040A and must not be equal to SSN of Taxpayer with IRAs (SEQ 010) on the first Form 8606. When both spouses are filing Form 8606, the Form 8606 for the primary taxpayer must precede the Form 8606 for the secondary taxpayer.	Pg 144
057	o Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 020) on the first Form 5329 must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 137

ATTACHMENT 1

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
058	o Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 020) on the second Form 5329 must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Person Subject to Penalty Tax (SEQ 020) on the first Form 5329. When both spouses are filing Form 5329, the Form 5329 for the primary taxpayer must precede the Form 5329 for the secondary taxpayer.	Pg 137
059	o Form 4137 - Tip Income SSN (SEQ 020) on the second Form 4137 must equal Secondary SSN (SEQ 030) of Form 1040 and must not be equal to Tip Income SSN (SEQ 020) on the first Form 4137. When both spouses are filing Form 4137, the Form 4137 for the primary taxpayer must precede the Form 4137 for the secondary taxpayer.	Pg 135
060	o Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 007) must be in ascending numerical sequence within a transmission. However, the RSN's within the transmission do not have to be consecutive.	Pg 89
061	o Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 008) must be in ascending numerical sequence within the transmission. However, the DCN's within the transmission do not have to be consecutive.	Pg 89
062	o Tax Return Record Identification Page 1 - The first two digits of the Declaration Control Number (DCN) (SEQ 008) must be zeros.	Pg 89
063	o Tax Form - When Filing Status (SEQ 130) equals "2" or "3", both Primary SSN (SEQ 010) and Secondary SSN (SEQ 030) must be numeric. (The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 030) is significant.)	Pg 97
064	o Tax Return Record Identification Page 1 - The Year Digit of Declaration Control Number (DCN) (SEQ 008) must be "2".	Pg 89
065	o Form 1040/1040A - When Exempt Spouse Ind (SEQ 163) equals "X", Filing Status (SEQ 130) must equal "2".	Pg 102
066	o Form 1040/1040A - If any field of the following "dependent group" is significant, then all fields in that group must be significant: Dependent First Name, Dependent Last Name, Dependent Name Control, Dependent's SSN, and Relationship. (See Part II Record Layouts for Field Numbers.)  o Dependent Name Control (SEQ 172, 182, 192, 202, 212, 222) must be in the correct format. See Section 7.01 for Name Control format.	Pg 103
067	o Form 1040/1040A - Dependent First Name (SEQ 170, 180, 190, 200, 210, 220) and Dependent Last Name (SEQ 171, 181, 191, 201, 211, 221) must contain only alpha characters and spaces. A space cannot be in the first position of either Dependent First Name or Dependent Last Name.	Pg 103

ATTACHMENT 1

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
068	o Form 1040/1040A - When Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) or another Dependent's SSN. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 103
069	o Form 1040/1040A - When Filing Status (SEQ 130) equals "2", Name Line 1 (SEQ 060) must contain an ampersand (&).  o Form 1040EZ - When Secondary SSN (SEQ 030) is significant, Name Line 1 (SEQ 060) must contain an ampersand (&).	Pg 97
070	o Form 1040 - If Other Adjustments Literal (SEQ 720) equals "JURY PAY", then at least one Type of Other Income (SEQ 560) must equal "JURY PAY".	Pg 108
071	o Tax Form - When Secondary SSN (SEQ 030) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 010). It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 97
072	o Tax Form - When EIC Eligibility (SEQ 1183) equals "NO", Earned Income Credit (SEQ 1180) cannot be significant.  o Form 1040/1040A - When Schedule EIC is present, Earned Income Credit SEQ (1180) must be significant.	Pg 97
073	o Form 1040/1040A - When Year Spouse Died (SEQ 155) is significant, it must equal "1998" or "1999" (i.e., one of the two years prior to the tax year of the return) and Filing Status (SEQ 130) must equal "5".  o When Filing Status (SEQ 130) equals "5", Number of Children Who Lived with You (SEQ 240) must be significant.	Pg 103
074	o Form 2441/Schedule 2 - Qualifying Person SSN (SEQ 214, 223) cannot equal another Qualifying Person SSN on the same Form 2441/Schedule 2 or in the related Statement Record.	Pg 125

ATTACHMENT 1

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
075	<ul style="list-style-type: none"><li>o Tax Form - If Earned Income Credit (SEQ 1180) is significant, then at least one of the following must be present for the forms listed below. Form 1040: Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Type of Other Income (SEQ 560) and Amount of Other Income (SEQ 570); Form W-2; Form 1099-R with Distribution Code (SEQ 190) equal to "3"; Schedule C; Schedule C-EZ; Schedule E with Part/S-Corp Ind (SEQ 1172, 1210, 1270, 1330, 1390) equal to "P"; Schedule F. Form 1040A: Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Form W-2; Form 1099-R with Distribution Code (SEQ 190) equal to "3". Form 1040EZ: Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Form W-2.</li></ul>	Pg 97
076	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Taxable Interest (SEQ 380) is greater than \$400, or if Taxable Interest (SEQ 290) of Schedule B/Schedule 1 is significant, then Taxable Interest (SEQ 380) of Form 1040/1040A must equal Taxable Interest (SEQ 290) from Schedule B/Schedule 1.</li></ul>	Pg 90, 103
077	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Total Ordinary Dividends (SEQ 394) is greater than \$400, or if Total Ordinary Dividends (SEQ 525) of Schedule B/Schedule 1 is significant, then Total Ordinary Dividends (SEQ 394) of Form 1040/1040A must equal Total Ordinary Dividends (SEQ 525) from Schedule B/Schedule 1.</li></ul>	Pg 90, 103
078	<ul style="list-style-type: none"><li>o Form 1040 - Capital Gain/Loss (SEQ 450) must equal one of the following fields from Schedule D: Combined Net Gain/Loss (SEQ 1848) or Allowable Loss (SEQ 1849).</li></ul>	Pg 90, 108
079	<ul style="list-style-type: none"><li>o Form 1040 - Rent/Royalty/Part/Estates/Trusts Inc (SEQ 510) must equal Total Income or Loss (SEQ 1150) or Total Supplemental Income (Loss) (SEQ 2010) from Schedule E.</li></ul>	Pg 90, 108
080	<ul style="list-style-type: none"><li>o Form 1040 - Current Year Moving Expenses (SEQ 637) must equal Moving Exp Deduction (SEQ 180) from Form(s) 3903.</li></ul>	Pg 90, 108
081	<ul style="list-style-type: none"><li>o Form 1040 - If F4684 Literal (SEQ 460) is not significant, then Other Gain/Loss (SEQ 470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797.</li></ul>	Pg 90, 108
082	<ul style="list-style-type: none"><li>o Form 1040 - If Schedule A is present, then Total Itemized or Standard Deduction (SEQ 789) of Form 1040 must equal Total Deductions (SEQ 520) from Schedule A.</li></ul>	Pg 91, 108
083	<ul style="list-style-type: none"><li>o Form 1040/1040A - Credit for Child &amp; Dependent Care (SEQ 925) must equal Credit for Child &amp; Dependent Care (SEQ 330) from Form 2441/Schedule 2.</li></ul>	Pg 91, 103
084	<ul style="list-style-type: none"><li>o Form 1040/1040A - Credit for Elderly or Disabled (SEQ 930) must equal Credit (SEQ 250) from Schedule R/Schedule 3.</li></ul>	Pg 90, 103

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
085	o Schedule R/Schedule 3 - Taxable Disability (SEQ 150) must be significant when one of the following fields equals "X": Retire/Disabled (SEQ 020); Both Under 65, One Retired (SEQ 040); Both Under 65, Both Retired (SEQ 050); One Over 65, Other Retired (SEQ 060); Under 65, Did Not Live With Spouse (SEQ 090).	Pg 120
086	o Form 1040 - If Exempt/Form 4361 Box (SEQ 025) of Schedule(s) SE and Exempt SE Tax Indicator (SEQ 1035) of Form 1040 are blank, then Self Employment Tax (SEQ 1040) of Form 1040 must equal Self-Employment Tax (SEQ 160) from Schedule(s) SE.	Pg 91, 108
087	o Form 1040 - Alternative Minimum Tax (SEQ 918) must equal Alternative Minimum Tax (SEQ 340) from Form 6251.	Pg 91, 108
088	o Form 1040/1040A - Overpaid (SEQ 1260) must equal the total of the following fields: Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), and ES Penalty Amt ( <b>SEQ 1300</b> ).	Pg 103
089	o Form 1040 - When Total Alimony Paid (SEQ 697) is significant, Recip Soc Sec No. (SEQ 693) must be significant, and vice versa.  When Recip Soc Sec No. (SEQ 693) is significant, it must be o within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 010). Refer to Attachment 8 for valid ranges of Social Security/Tax Identification Numbers.	Pg 108
090	o Form 2441/Schedule 2 - When Form 2441/Schedule 2 is present, at oO least one of the following fields must be significant: Dependent Care Benefits Literal (SEQ 371) of Form 1040/1040A; Dependent Care Benefits (SEQ 210) of Form W-2; Credit for Child & Dependent Care (SEQ 330) of Form 2441/Schedule 2 or if Form 1040/1040A (SEQ 915/860) is not significant, then the credit for Child Care (SEQ 330) of Form 2441/Schedule 2 must be zero.	Pg 125
091-093	Reserved	
094	o Form 6252 - If Line 24 Minus Line 25 (SEQ 290) or Line 35 Minus Line 36 (SEQ 460) is significant, then Schedule D or Form 4797 must be present.	Pg 140

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
095	<ul style="list-style-type: none"><li>o Form 2441/Schedule 2 - If Total Qualified Expenses or Limit (SEQ 230), or Credit for Child &amp; Dependent Care (SEQ 330), or Net Allowable Amount (SEQ 460) is greater than zero, then Qualifying Person SSN - 1 (SEQ 214) must be significant. The Qualifying Person information on Line 2 is not required when Prior Year Expense Literal (SEQ 318), Prior Year Qualifying Person Name (SEQ 324), and Prior Year Qualifying Person SSN (SEQ 326) are present and there are no current year expenses.</li><li>o If Credit for Child &amp; Dependent Care (SEQ 330) is significant, and Total Qualified Expenses or Limit (SEQ 230) or Net Allowable Amount (SEQ 460) is greater than zero, then Primary Earned Income (SEQ 260) (and Spouse's Earned Income (SEQ 270) when Filing Status (SEQ 130) of Form 1040/1040A equals "2") must be significant.</li></ul>	Pg 126
096	<ul style="list-style-type: none"><li>o Reserved</li></ul>	
097	<ul style="list-style-type: none"><li>o Form 1040 - When Capital Distribution Box (SEQ 447) equals to "X", Capital Gain/Loss (SEQ 450) must be significant, Schedule D must not be present.  When Capital Distribution Box (SEQ 447) is not equal to "X" and Capital Gain/Loss (SEQ 450) is significant, Schedule D must be present.</li></ul>	Pg 108
098	<ul style="list-style-type: none"><li>o Schedule C - Gross Receipts Less Returns Allowances (SEQ 220) must equal Gross Receipts/Sales (SEQ 200) minus Returns/Allowances (SEQ 210).</li></ul>	Pg 114
099	<ul style="list-style-type: none"><li>o Form 1040 - Business Income/Loss (SEQ 440) must equal the total of Net Profit (Loss) (SEQ 710) from Schedule(s) C plus Net Profit (SEQ 710) from Schedule(s) C-EZ.</li></ul>	Pg 90, 108
100	<ul style="list-style-type: none"><li>o Schedule C - When Net Profit (Loss) (SEQ 710) is less than zero and Some Is Not At Risk (SEQ 730) equals "X", Form 6198 must be present.</li></ul>	Pg 114
101	<ul style="list-style-type: none"><li>o Form 4952 - At least one of the following fields must be greater than zero: Investment Interest Expense (SEQ 010), Carryover Disallowed Interest Expense (SEQ 020), Investment Interest Expense Deduction (SEQ 060).</li></ul>	Pg 136
102	<ul style="list-style-type: none"><li>o Schedule E - If Some is Not At Risk (SEQ 1180, 1238, 1298, 1358, 1418) equals "X" on any Schedule E, and the corresponding Part/S-Corp Nonpassive Sch K-1 Loss (SEQ 1192, 1253, 1313, 1373, 1433) is significant, then Form 6198 must be present.</li></ul>	Pg 115



ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
103	<ul style="list-style-type: none"><li>o Tax Form - If Withholding (SEQ 1160) is greater than \$500, then at least one of the following must be present for the forms listed below. Form 1040: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2; Withholding (SEQ 160) on Form 1099-R; Withholding (SEQ 050) on Form W2-G. Form 1040A: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2; Withholding (SEQ 160) on Form 1099-R. Form 1040EZ: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2.</li></ul>	Pg 97
104	<ul style="list-style-type: none"><li>o Reserved</li></ul>	
105	<ul style="list-style-type: none"><li>o Tax Form - When Direct Deposit information is present, the following fields must be significant: Routing Transit Number (SEQ 1272); Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276); Depositor Account Number (SEQ 1278); and RAL Indicator (SEQ 1465).</li></ul>	Pg 101
106	<ul style="list-style-type: none"><li>o Schedule E - If more than one Schedule E is present, only the first occurrence of Schedule E can contain entries in the following fields: SEQ 125, 155, 380, 1000, 1040, 1110, 1120, 1150, 1445, 1455, 1475, 1485, 1495, 1750, 1755, 1765, 1913, 1917, 1923, 1927, 1933, 1937, 1939, 1943, 1945, 1977, 1991, 2010, and 2020.</li></ul>	Pg 115
107	<ul style="list-style-type: none"><li>o Schedule SE - If SST Wages/RRT Comp (SEQ 088) or Unreported Tips (SEQ 090) is significant, then Total Wages/Unreported Tips (SEQ 100) must be significant.</li></ul>	Pg 120
108	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Overpaid (SEQ 1260) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1138).</li><li>o Form 1040EZ - If Refund (SEQ 1270) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1256).</li></ul>	Pg 98
109	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant and Schedule EIC cannot be present.</li><li>o Form 1040EZ - If Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant.</li></ul>	Pg 98
110	<ul style="list-style-type: none"><li>o Form 1040 - If both Schedule D and Schedule J are present, then Tax (SEQ 915) of Form 1040 must equal or be greater than Subtract Line 21 from Line 17 (SEQ 220) of Schedule J.</li></ul>	Pg 91, 108

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
111	o Form 1040/1040A- When Must Itemize Indicator (SEQ 786) equals "X", Filing Status (SEQ 130) must equal "3".	Pg 103
112	o Form 1040 - When Retirement Tax Plan Literal (SEQ 1095) is blank, Tax on Retirement Plans (SEQ 1100) must equal the total of the following fields from Form(s) 5329: Total Section 72 Tax on Early Distributions (SEQ 078), Tax on Ed IRA Distrib Not Used for Educ Expenses (SEQ 091), Excess Contributions Tax on Traditional IRA (SEQ 160), Excess Contributions Tax on Roth IRA (SEQ 480), Excess Contribution Tax on Ed IRA (SEQ 570), Excess Contributions Tax on MSA (SEQ 660), and Tax on Excess Accumulations (SEQ 720).  o When Retirement Tax Plan Literal (SEQ 1095) equals "NO", Form 5329 does not have to be present, but Tax on Retirement Plans (SEQ 1100) of Form 1040 must be significant and Distribution Code (SEQ 190) of Form 1099-R must equal "1".	Pg 91, 109
113	o Schedule A - When Non-Cash/Check Contribution (SEQ 360) is greater than \$500, Form 8283 must be present.	Pg 114
114	o Form 1040/1040A - If Taxable Amount of Social Security (SEQ 557) is significant, then Social Security Benefits (SEQ 553) must be significant.	Pg 103
115	o Form 1040 - If Railroad Retire Indicator (SEQ 1070) is blank, then Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must equal F1040 Social Security Medicare Tax on Tips (SEQ 200) from Form(s) 4137.	Pg 91, 109
116	o Form 1040/1040A - If Total Payments (SEQ 1250) is not equal to Total Tax (SEQ 1138), then at least one of the following fields must be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), Amount Owed (SEQ 1290).	Pg 104
117	o Schedule C - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 200), Gross Income (SEQ 270), Total Expenses (SEQ 700), Tentative Profit/Loss (SEQ 702), Net Profit (Loss) (SEQ 710).	Pg 114
118	o Form 5329 - Name of Person Subject to Penalty Tax (SEQ 010) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.  o The following cannot be present: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.	Pg 137

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
119	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Filing Status (SEQ 130) equals "3", then State Abbreviation (SEQ 087) cannot equal any of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington), and WI (Wisconsin).</li><li>o Exception: If Filing Status equals "3" and Address Ind (SEQ 097) equals "2" (Stateside Military Address), then the State Abbreviation (SEQ 087) may equal one of the Community Property states listed above.</li></ul>	Pg 104
120	<ul style="list-style-type: none"><li>o Reserved</li></ul>	
121	<ul style="list-style-type: none"><li>o Form 1040/1040A - Pensions Annuities Received (SEQ 485) cannot equal Taxable Pensions Amount (SEQ 495).</li></ul>	Pg 104
122	<ul style="list-style-type: none"><li>o Form W-2 - Employer Identification Number (SEQ 040) must be numeric, the first two digits of Employer Identification Number (SEQ 040) must equal a valid District Office Code, Employer Name Control (SEQ 045) must be significant, and W-2 Indicator (SEQ 510) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format.</li><li>o Note: The value "N" (Non-Standard) indicates that the Form W-2 was altered, handwritten, or typed, or that a cumulative Earnings Statement or a substitute Form W-2 was used. The value "S" (Standard) identifies a Form W-2 that is a computer-produced print, an IRS form, or an IRS-approved facsimile.</li></ul>	Pg 121
123	<ul style="list-style-type: none"><li>o Form W-2 - The following fields must be significant: Employer Name (SEQ 050), Employer Address (SEQ 060), Employee Name (SEQ 090), Employee Address (SEQ 100); Employee City (SEQ 110), Employee State (SEQ 113), Employee Zip Code (SEQ 115), and Wages (SEQ 120).</li><li>o Exception: The check for Wages (SEQ 120) is bypassed when Combat Pay has been excluded from Wages.</li><li>o Exception: When a period (.) is present in the Employee State (SEQ 0113) on Form W-2, the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.</li></ul>	Pg 121
124	<ul style="list-style-type: none"><li>o Form W-2G - The following fields must be significant: Payer Name Control (SEQ 015), Payer Name (SEQ 020), and Payer Identification Number (SEQ 026).</li></ul>	Pg 121
125	<ul style="list-style-type: none"><li>o Form 1099-R - The following fields must be significant: Payer Name Control (SEQ 015), Payer Name (SEQ 020), and Payer Identification Number (SEQ 050).</li></ul>	Pg 123

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
126	<ul style="list-style-type: none"><li>o Tax Form - If any Paid Preparer information (SEQ 1340, 1350, 1360, 1370, 1380, 1390, 1400, 1410, 1420) is significant, then either Preparer SSN/Preparer TIN (SEQ 1360) or Preparer Firm EIN (SEQ 1380) must be significant.</li><li>o If Preparer SSN/Preparer TIN (SEQ 1360) is significant, it must equal all numeric characters and cannot equal all zeros or all nines; or the first position must equal "P" and the last positions must be numeric characters and cannot equal all zeros or all nines.</li><li>o If Preparer Firm EIN (SEQ 1380) is significant, it must equal all numeric characters and cannot equal all zeros or all nines.</li><li>o When Paid Preparer information (SEQ 1340-1420) is significant, Non-Paid Preparer (SEQ 1338) cannot be significant, and vice versa. Refer to Attachment 6 for more information on Non-Paid and Paid Preparers.</li></ul>	Pg 98
127	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1138), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (<b>SEQ 1300</b>) is equal to Overpaid (SEQ 1260), then Refund (SEQ 1270) cannot be significant.</li></ul>	Pg 104
128	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1138), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (<b>SEQ 1300</b>) is less than Overpaid (SEQ 1260), then Refund (SEQ 1270) must be greater than zero.</li></ul>	Pg 104
129	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Total Payments (SEQ 1250) equals Total Tax (SEQ 1138), then the following fields cannot be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), and Applied to ES Tax (SEQ 1280).</li></ul>	Pg 104
130	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Total Itemized or Standard Deduction (SEQ 789) contains one of the following amounts: <b>\$ 4700, 5600, 5650, 6750, 7750, 8500, 8850, 9400, 10300, or 11200</b>; and Modified Standard Deduction Ind (SEQ 787) of Form 1040 is blank; then at least one of following fields must equal "X": Self 65 or Over Box (SEQ 772), Self Blind Box (SEQ 774), Spouse 65 or Over Box (SEQ 776), Spouse Blind Box (SEQ 778).</li><li>o Exception for Form 1040: This check is not performed when <b>one or more of the following forms are present</b>: Schedule A, <b>Form 4563</b>.</li></ul>	Pg 104
131	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Number of Children Not Living with You (SEQ 247) is significant, then at least one Relationship (SEQ 177, 187, 197, 207, 217, 227) must equal "CHILD", "DAUGHTER", "GRANDCHILD", or "SON".</li></ul>	Pg 104

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
132	o Form 1040 - When Capital Distribution Box equals to "X", Capital Gain/Loss (SEQ 450) must contain a positive amount.	Pg 109
133	o Schedule R/Schedule 3 - If Nontaxable SSB/RRB (SEQ 163) or Nontaxable Other (SEQ 167) is significant, then Pensions & Annuities (SEQ 170) must be significant.	Pg 120
134	o Form 1040 - If Exempt Self (SEQ 160) equals "X", and Must Itemize Indicator (SEQ 786), and Modified Standard Deduction Ind (SEQ 787) and Itemize Election Ind (SEQ 788) are blank, and Schedule A <b>and Form 4563 are</b> not present; then Total Itemized or Standard Deduction (SEQ 789) must equal a valid standard deduction.	Pg 105
	o Form 1040A - If Exempt Self (SEQ 160) equals "X", and Must Itemize Indicator (SEQ 786) and Modified Standard Deduction Ind (SEQ 787) are blank; then Total Itemized or Standard Deduction (SEQ 789) must equal a valid standard deduction.	
135	o Form 1040 - When F4684 Literal (SEQ 460) equals "F4684", Form 4684 must be present.	Pg 109
136	o Form 1040 - If Form 2210 or Form 2210F is present, then ES Penalty Amount ( <b>SEQ 1300</b> ) of Form 1040 must equal Underpayment Penalty/Short Method (SEQ 240) or Total Underpayment Penalty (SEQ 720) from Form 2210, or Underpayment Penalty/Farmers Fishermen (SEQ 180) from Form 2210F.	Pg 92, 106
	o Form 1040A - If Form 2210 is present, then ES Penalty Amount ( <b>SEQ 1300</b> ) of Form 1040A must equal Underpayment Penalty/Short Method (SEQ 240) or Total Underpayment Penalty (SEQ 720) from Form 2210.	
137	o Form 2441/Schedule 2 - When SSN/EIN 1 or 2 (SEQ 040, 090) is significant, the corresponding Amount Paid 1 or 2 (SEQ 050, 100) must be significant.	Pg 126
138	o Form 1040/1040A - Total Exemptions (SEQ 360) must equal the total of the following fields: Total Box 6a and 6b (SEQ 167); Number of Children Who Lived with You (SEQ 240); Number of Children Not Living with You (SEQ 247); and Number of Other Dependents Listed (SEQ 350).	Pg 105
139	o Form W-2 - Employee SSN (SEQ 080) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of the Tax Form.	Pg 121
140	o Form 1040 - Farm Income (SEQ 520) must equal Net Farm Profit or Loss (SEQ 680) from Schedule(s) F.	Pg 90, 109
141	o Schedule F - At least one of the following fields must be significant: Gross Income Amount (SEQ 280), Total Expenses (SEQ 650), Net Farm Profit or Loss (SEQ 680).	Pg 117
142	o Schedule F - Accounting Method Cash Indicator (SEQ 050) or Accounting Method Accrual Indicator (SEQ 060) must equal "X". Both indicators cannot equal "X".	Pg 117
143	o Schedule F - Materially Participate Yes Indicator (SEQ 100) and Materially Participate No Indicator (SEQ 110) cannot both equal "X" and cannot both equal blank.	Pg 117

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
144,145	Reserved	
146	o Tax Form - When Unemployment Compensation (SEQ 552) is significant, it must be numeric and greater than zero.	Pg 98
147	o Reserved	
148	o Form 2210 - When Waiver Box (SEQ 020) equals "X", either Waiver Explanation/Short Method (SEQ 237) or Waiver Explanation (SEQ 717) must equal "STMbnn". o Form 2210F - When Waiver of Penalty Box (SEQ 013) equals "X", Waiver Explanation (SEQ 177) must equal "STMbnn".	Pg 125
149	o Schedule C - When Other Clos Inv Method (SEQ 744) equals "X", Other Meth Explanation (SEQ 746) must equal "STMbnn".	Pg 114
150	o Form 1040 - When F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) are significant, Form 4255 must be present and Total Increase Tax (SEQ 530) of Form 4255 must be significant. o When Form 4255 is present, F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) of Form 1040 must be significant.	Pg 109
151	o Summary Record - Number of Logical Records in Tax Return (SEQ 040) must equal the total logical record count computed by the IRS.	Pg 162
152	o Summary Record - Number of Forms W-2 (SEQ 050) must equal the number of Forms W-2 computed by the IRS.	Pg 162
153	o Summary Record - Number of Forms W-2G (SEQ 060) must equal the number of Forms W-2G computed by the IRS.	Pg 162
154	o Summary Record - Number of Forms 1099-R (SEQ 070) must equal the number of Forms 1099-R computed by the IRS.	Pg 162
155	o Summary Record - Number of Schedule Records (SEQ 080) must equal the number of schedule records computed by the IRS.	Pg 162
156	o Summary Record - Number of Form Records (SEQ 090) must equal the number of form records computed by the IRS.	Pg 162
157	o Summary Record - Number of Statement Record Lines (SEQ 100) must equal the number of statement record lines computed by the IRS.	Pg 162

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
158	o Form 1040/1040A - If Credit for Elderly or Disabled (SEQ 930) is significant, and Self 65 or Over Box (SEQ 772) and Spouse 65 or Over Box (SEQ 776) are blank, then one of the following fields from Schedule R/Schedule 3 must be significant: Retire/Disabled (SEQ 020); Both Under 65, One Retired (SEQ 040); Both Under 65, Both Retired (SEQ 050); Under 65, Did Not Live with Spouse (SEQ 090).	Pg 105
159	o Form 1040EZ - If Dependent No-Ind (SEQ 785) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 815) must equal <b>\$7450</b> when Secondary SSN (SEQ 030) is not significant, and must equal <b>\$13400</b> when Secondary SSN (SEQ 030) is significant.  o If Dependent Yes-Ind (SEQ 784) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 815) cannot exceed <b>\$4550</b> when Secondary SSN (SEQ 030) is not significant, and cannot exceed <b>\$10500</b> when Secondary SSN (SEQ 030) is significant.	Pg 113
160	o Summary Record - Number of Forms W-2C (SEQ 055) must equal the number of Forms W-2C computed by the IRS.	Pg 162
161	o Form 1040EZ - Dependent Yes-Ind (SEQ 784) and Dependent No-Ind (SEQ 785) cannot both equal "X" and cannot both equal blank.	Pg 113
162	o Form 1040EZ - Earned Income Credit (SEQ 1180) cannot exceed <b>\$365</b> and Adjusted Gross Income (SEQ 750) must be less than <b>\$10710</b> .  o When Dependent Yes-Ind (SEQ 784) equals "X", Earned Income Credit (SEQ 1180) cannot be significant.	Pg 113
163	o Schedule R/Schedule 3 - At least one of the following fields must be significant: SEQ 010, 020, 030, 040, 050, 060, 070, 080, 090.	Pg 120
164	o Reserved	
165	o Form 1040 - If Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 is significant, then Schedule SE must be present. If Schedule SE is present and Exempt-Notary Literal (SEQ 050) of Schedule SE is not significant, then Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 must be significant.	Pg 109
166	o <b>Reserved</b>	-
167	o Form 9465 - Monthly Payment Date (SEQ 310) must be significant and must be within the 01 to 28 range.	Pg 157

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
168	o Form 9465 - Monthly Payment (SEQ 300) must be equal to or greater than \$25.	Pg 157
169	o Schedule E - At least one of the following fields must be significant on the first occurrence of Schedule E: Total Rents Received (SEQ 125); Total Royalties Rec'd (SEQ 155); Rental & Royalty Deduction (SEQ 1000); Total Income (SEQ 1110); Total Losses (SEQ 1120); Part/S-Corp Name A (SEQ 1170); Tot Part/S-Corp Income (SEQ 1750); Tot Part/S-Corp Loss and Sec 179 Deduction (SEQ 1755); Tot Estate/Trust Inc (SEQ 1933); Tot Estate/Trust Loss (SEQ 1937); Total REMIC Income (SEQ 1977); Net Farm Rental Income/Loss (SEQ 1991); Farming/Fishing Share (SEQ 2020); Net Rental Real Estate Income/Loss (SEQ 2030).	Pg 115
170	o Schedule A - Casualty/Theft Loss (SEQ 390) must equal Line 16 Minus Line 17 (SEQ 450) from Form 4684, when either field is significant.	Pg 93, 114
171	o Form 4797 - When Form 4684 is present, Gain/Loss for Entire Year (Form 4684 Sec B Gain) (SEQ 440) of Form 4797 must equal Loss Equal to or Smaller than Gain (SEQ 1120) from Form 4684.	Pg 93, 135
172	o Form 9465 - Amount Owed on Tax Return (SEQ 280) cannot be greater than \$25000.	Pg 157
173	o Reserved	
174	o Form 4684 - When Line 16 minus Line 17 (SEQ 450) is significant, Line 13 more than Line 14 (SEQ 430) must be significant.	Pg 135
175	o Form 1040 - When Other Adjustment Amount (SEQ 730) or Total Other Adjustments (SEQ 735) is significant, Total Adjustments (SEQ 740) must be significant.	Pg 109
176	o Reserved	
177	o Tax Form - If Earned Income Credit (SEQ 1180) is significant and Schedule E is not present, then the total of the following fields cannot exceed \$2450 unless Form 4797 is attached: Taxable Interest (SEQ 380), Tax-Exempt Interest (SEQ 385), Total Ordinary Dividends (SEQ 394) of Form 1040/1040A, and Capital Gain/Loss (SEQ 450) (when greater than zero) of Form 1040.	Pg 98
178	o Form 1040 - When Other Form Block (SEQ 1006) equals "X", one of the following forms must be present: Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8834, Form 8835, Form 8844, Form 8845, Form 8846, Form 8847, Form 8859, Form 8861.	Pg 109
179	o Form 1040 - When Nonconventional Source Fuel Credit Literal (SEQ 1017) is significant, Nonconventional Source Fuel Credit Amount (SEQ 1018) must be significant and vice versa.  When Nonconventional Source Fuel Credit Amount (SEQ 1018) is significant, then Nonconventional Source Fuel Credit (SEQ 1025) must contain "STMbnn".	Pg 110



ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
180	<ul style="list-style-type: none"><li>o Form 4835 - When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 610) or Net Farm Rent (Loss) (SEQ 630).</li><li>o When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 630).</li><li>o Note: Net Farm Rent (Loss) (SEQ 630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.</li></ul>	Pg 93, 136
181	<ul style="list-style-type: none"><li>o Form 4835 - If Some is Not at Risk (SEQ 620) equals "X" on one or both Form(s) 4835, then Form 6198 or Form 8582 must be present.</li></ul>	Pg 136
182	<ul style="list-style-type: none"><li>o Schedule F - When Net Farm Profit or Loss (SEQ 680) is less than zero and Some Is Not at Risk Indicator (SEQ 700) equals "X", Form 6198 must be present.</li></ul>	Pg 117
183	<ul style="list-style-type: none"><li>o Schedule C - If Car/Truck Expenses (SEQ 293) is significant, then Vehicle Service Date (SEQ 820) and Business Miles (SEQ 830) must be significant, or Form 4562 must be present.</li></ul>	Pg 114
184	<ul style="list-style-type: none"><li>o Schedule E - If Net Farm Rental Income/Loss (SEQ 1991) on the first occurrence of Schedule E is present, then Form 4835 must be present.</li><li>o When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 610) or Net Farm Rent (Loss) (SEQ 630).</li><li>o When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 630).</li><li>o Note: Net Farm Rent (Loss) (SEQ 630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.</li></ul>	Pg 93, 116
185	<ul style="list-style-type: none"><li>o Reserved</li></ul>	
186	<ul style="list-style-type: none"><li>o Form 8829 - Home Business Expense (SEQ 703) of Schedule C must equal Schedule C Allowable Expenses (SEQ 450) from Form 8829.</li></ul>	Pg 93, 148
187	<ul style="list-style-type: none"><li>o Schedule C - Employer ID Number (SEQ 060) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.</li></ul>	Pg 114
188	<ul style="list-style-type: none"><li>o Form 1040/1040A - When Filing Status (SEQ 130) equals "3", Earned Income Credit (SEQ 1180) cannot be significant.</li></ul>	Pg 105
189	<ul style="list-style-type: none"><li>o Form 1040 - If Total Adjustments (SEQ 740) is significant, then at least one of the following fields must be significant: SEQ 626, 628, 630, 637, 640, 645, 650, 680, 697, 730, 735.</li></ul>	Pg 110

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
190	o Reserved	
191	o Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 925), Credit for Elderly or Disabled (SEQ 930), Child Tax Credit (SEQ 940), Education Credits (SEQ 935), Adoption Credit (SEQ 960), Foreign Tax Credit (SEQ 922), Other Credits (SEQ 1015), <b>Rate Reduction Credit (SEQ 1016)</b> and Nonconventional Source Fuel Credit Amount (SEQ 1018).	Pg 106
	o Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 925), Credit for Elderly or Disabled (SEQ 930), Child Tax Credit (SEQ 955), Education Credits (SEQ 950), Adoption Credit (SEQ 960) and <b>Rate Reduction Credit (SEQ 1016)</b> .	
192	o Tax Form - At least one of the following fields must be significant for the forms listed below. Form 1040/1040A: Total Income (SEQ 600), Adjusted Gross Income (SEQ 750), AGI Repeated (SEQ 770), Tax (SEQ 915), Total Credits (SEQ 1020), Total Tax (SEQ 1138), Total Payments (SEQ 1250). Form 1040EZ: Adjusted Gross Income (SEQ 750), Taxable Income (SEQ 820), Withholding (SEQ 1160), Total Tax (SEQ 1256), Refund (SEQ 1270), Amount Owed (SEQ 1290).	Pg 99
193	o Form 8829 - Total Hours Available (SEQ 065) cannot exceed the maximum number of available hours (24 hrs x the number of days in the year).	Pg 148
194	o Form 1040EZ - If Taxable Interest (SEQ 380) is not significant, then Adjusted Gross Income (SEQ 750) must equal the total of Wages, Salaries, Tips (SEQ 375) plus Unemployment Compensation (SEQ 552).	Pg 113
195	o Schedule SE - When Self-Employment Tax (SEQ 160) is significant, Deduction for 1/2 of Self Employment Tax (SEQ 165) must be significant, and vice versa.  o If Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 is significant, it must equal Deduction for 1/2 of Self Employment Tax (SEQ 165) from Schedule(s) SE. If Deduction for 1/2 of Self Employment Tax (SEQ 165) of Schedule SE is significant, and Exempt-Notary Literal (SEQ 050) is not significant, then Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 must be significant.	Pg 90, 120
196	o Form 1040 - When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.  o When F1040 Social Security Medicare Tax on Tips (SEQ 200) of Form 4137(s) is significant, Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must be significant.	Pg 110

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
197	o Schedule A - When Other Expense Amount (SEQ 485) is significant, Total Other Expenses Limit (SEQ 495) must be significant.	Pg 114
198	o Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186), F4868 Amount (SEQ 1190), Excess SS Tax (SEQ 1184), and Other Payments (SEQ 1210).  o Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186), F4868 Amount (SEQ 1190), and Excess SS Tax (SEQ 1200).	Pg 106
199	o Reserved	
200	o Form 1040/1040A - When Earned Income Credit (SEQ 1180) is greater than <b>\$364</b> , Schedule EIC must be present.	Pg 106
201	o Schedule EIC - If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Qualifying Child Name Control (SEQ 007, 077); Qualifying Child First Name (SEQ 010, 080); Qualifying Child Last Name (SEQ 011, 081); Year of Birth (SEQ 020, 090); Qualifying SSN (SEQ 015, 085); Relationship (SEQ 060, 130); and Number of Months (SEQ 070, 140).  o Qualifying Child Name Control (SEQ 007, 077) must be in the correct format. See Section 7.01 for Name Control format.	Pg 116
202	o Schedule EIC - Year of Birth (SEQ 020, 090) cannot be greater than current tax year.	Pg 116
203	o Schedule EIC - Relationship (SEQ 060, 130) must equal one of the following: "CHILD", "DAUGHTER", "FOSTERCHILD", "GRANDCHILD", or "SON".	Pg 116
204	o Form 1040/1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule EIC is not present, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but not older than age 64.  o Form 1040EZ - If Earned Income Credit (SEQ 1180) is significant, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but not older than age 64.	Pg 99
205	o Schedule EIC - When Qualifying SSN (SEQ 015, SEQ 085) is significant, it must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 8 for valid ranges of Social Security Numbers.	Pg 116
206	o Schedule EIC - If Year of Birth (SEQ 020, 090) is greater than "1977" and less than "1983", then the corresponding Student "Yes" Box (SEQ 030, 100) or the corresponding Disabled "Yes" Box (SEQ 040, 110) must equal "X".	Pg 116

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
207	<ul style="list-style-type: none"><li>o Schedule EIC - If Relationship (SEQ 060, 130) equals "CHILD", "DAUGHTER", "GRANDCHILD", or "SON" and Year of Birth (SEQ 020, 090) does not equal "2001", then Number of Months (SEQ 070, 140) must be equal to or greater than "07".</li><li>o If Relationship (SEQ 060, 130) does not equal one of the above literal values and Year of Birth (SEQ 020, 090) does not equal "2000", then Number of Months (SEQ 070, 140) must equal "12".</li></ul>	Pg 117
208	<ul style="list-style-type: none"><li>o Schedule H - Cash Wages Over \$1300 Paid Yearly - Yes (SEQ 040) and Cash Wages Over \$1300 Paid Yearly - No (SEQ 045) cannot both equal "X" and cannot both equal blank.</li></ul>	Pg 118
209	<ul style="list-style-type: none"><li>o Schedule H - Employer SSN (SEQ 020) on the first Schedule H must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.</li></ul>	Pg 118
210	<ul style="list-style-type: none"><li>o Schedule H - Employer SSN (SEQ 020) on the second Schedule H must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to Employer SSN (SEQ 020) on the first Schedule H. When both spouses are filing Schedule H, the Schedule H for the primary taxpayer must precede the Schedule H for the secondary taxpayer.</li></ul>	Pg 118
211	<ul style="list-style-type: none"><li>o Schedule H - Employer Identification Number (SEQ 030) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.</li></ul>	Pg 118
212	<ul style="list-style-type: none"><li>o Schedule H - Name of State Where Unemplymnt Cntrbtns Paid (SEQ 200) must equal a standard state abbreviation. Refer to Attachment 3 for Standard Postal Service State Abbreviations.</li></ul>	Pg 118
213	<ul style="list-style-type: none"><li>o Schedule H - Employer SSN (SEQ 020) and Employer Identification Number (SEQ 030) must be significant, must equal all numeric characters and cannot equal all blanks or all zeros.</li></ul>	Pg 118
214	<ul style="list-style-type: none"><li>o Schedule H - When two Schedules H are present, Employer Identification Number (SEQ 030) of the second Schedule H cannot equal Employer Identification Number of the first Schedule H.</li></ul>	Pg 118
215	<ul style="list-style-type: none"><li>o Schedule H - Federal Income Tax Withheld - Yes (SEQ 050) and Federal Income Tax Withheld - No (SEQ 055) cannot both equal "X".</li><li>o Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060) and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065) cannot both equal "X".</li><li>o Cash Wages Over \$1000 Paid Qtrly - No (SEQ 150) and Cash Wages Over \$1000 Paid Qtrly - Yes (SEQ 155) cannot both equal "X".</li></ul>	Pg 118
216	<ul style="list-style-type: none"><li>o Schedule EIC - Qualifying SSN - 1 (SEQ 015) cannot equal Qualifying SSN - 2 (SEQ 085). Qualifying SSN - 1 and - 2 (SEQ 050, 120) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.</li></ul>	Pg 117
217	<ul style="list-style-type: none"><li>o Schedule EIC - When Year of Birth (SEQ 020, 090) is less than "1978", the corresponding Disabled "Yes" Box (SEQ 040, 110) must equal "X".</li></ul>	Pg 117

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
218	o Schedule EIC - When Year of Birth (SEQ 020, 090) equals "2001", the corresponding Number of Months (SEQ 070, 140) must equal "12".	Pg 117
219	o Schedule H - Page 2 must be present when all of the following fields equal "X": Cash Wage Over \$1300 Paid Yearly - No (SEQ 045), Federal Income Tax Withheld - No (SEQ 055), and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065).	Pg 118
220	o Schedule H - When all of the following fields equal "X", Schedule H cannot be filed: Cash Wage Over \$1300 Paid Yearly - No (SEQ 045), Federal Income Tax Withheld - No (SEQ 055), and Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060).	Pg 118
221	o Form 1040/1040A - Advanced EIC Payments (SEQ 1105) must equal the total of Advance EIC Payment (SEQ 200) from Form(s) W-2.	Pg 92, 106
222	o Schedule EIC - If Qualifying SSN - 1 (SEQ 015) is significant and Qualifying SSN - 2 (SEQ 085) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$2428 and Adjusted Gross Income (SEQ 750) of Form 1040/1040A must be less than \$28281.  o If Qualifying SSN - 1 (SEQ 015) and Qualifying SSN - 2 (SEQ 085) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$4008 and Adjusted Gross Income (SEQ 750) of Form 1040/1040A must be less than \$32121.	Pg 117
223	o Schedule H - When Federal Income Tax Withheld - Yes (SEQ 050) equals "X", Federal Income Tax Withheld (SEQ 110) must be significant.	Pg 119
224	o Schedule H - If Cash Wage Over \$1300 Paid Yearly - No (SEQ 045) and Federal Income Tax Withheld - Yes (SEQ 050) equal "X", then Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060) and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065) must be blank.	Pg 119
225	o Schedule H - When Cash Wage Over \$1300 Paid Yearly - Yes (SEQ 040) equals "X", Social Security Wages (SEQ 070) and Medicare Wages (SEQ 090) must each be equal to or greater than \$1300.	Pg 119
226	o Schedule H - When Cash Wage Over \$1300 Paid Yearly - Yes (SEQ 040) equals "X", the following fields must be blank: Federal Income Tax Withheld - Yes (SEQ 050), Federal Income Tax Withheld - No (SEQ 055), Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060), and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065).	Pg 119
227	o Schedule H - When Page 2 is present, Cash Wages Over \$1000 Paid Qtrly - No (SEQ 150) cannot equal "X".  o When Page 2 is not present, Cash Wages Over \$1000 Paid Qtrly - Yes (SEQ 155) cannot equal "X".	Pg 119
228	o Schedule H - Social Security Wages (SEQ 070) cannot be greater than Medicare Wages (SEQ 090).	Pg 119
229	o Schedule H - When Page 2 is present, Total Taxes from Line 8 (SEQ 520) must equal Total Taxes Less Advance EIC Payments (SEQ 140) from Page 1.	Pg 119

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
230	o Form 1116 - When only one Form 1116 is present, Smaller of Tax From Return or Foreign Tax Credit (SEQ 1185) must equal Gross Foreign Tax Credit (SEQ 1090) and the following fields must be blank: SEQs 1100, 1110, 1120, 1130, 1135, 1160, 1175, 1177 and 1180.	Pg 123
231	o Form 1116 - If more than one Form 1116 is present, then only the first occurrence of Form 1116 can have significant data in Foreign Tax Credit (SEQ 1200). For subsequent occurrences of Form 1116, significant data can be present in Foreign Tax Credit (SEQ 1200) only when Alt. Min. Tax Literal (SEQ 010) of that occurrence is equal to "AMT".	Pg 123
232	o Form 1116 - On each Form 1116, only one of the following fields can equal "X": SEQ 020, 030, 040, 050, 060, 070, 080, 093, 096 098.  o When more than one Form 1116 is present, the same box (SEQ 020 through 098) cannot equal "X" on more than one Form 1116.  o Exception: The same box (SEQ 020 through 098) can equal "X" on two Forms 1116 if Alt. Min. Tax Literal (SEQ 010) is significant on one of the two Forms 1116.	Pg 123
233-234	Reserved	
235	o Schedule H - When Page 2 is present, Total Taxable Wages for FUTA (Section A) (SEQ 230) must be significant.	Pg 119
236	o Form 1040 - Household Employment Taxes (SEQ 1107) must equal the total of the following fields from Schedule(s) H: Total Taxes Less Advance EIC Payments (SEQ 140) plus FUTA Tax (SEQ 240).	Pg 92, 110
237-239	Reserved	
240	o Schedule C-EZ - Total Expenses (SEQ 700) cannot be greater than \$2500 and Net Profit (SEQ 710) cannot be less than zero.	Pg 115
241	o Schedule C-EZ - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 200), Total Expenses (SEQ 700), Net Profit (SEQ 710).	Pg 115
242	o Schedule C-EZ - Employer ID Number (SEQ 060) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 115
243	o Form 1040 - If Schedule A is not present and Must Itemize Indicator (SEQ 786) equals "X" or Itemized Election Ind (SEQ 788) equals "IE", then Total Itemized or Standard Deduction (SEQ 789) must equal zero.  o Form 1040A - If Must Itemize Indicator (SEQ 786) equals "X", then Total Itemized or Standard Deduction (SEQ 789) must equal zero.	Pg 106

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
244	o Reserved	
245	o Form 1040 - When Form 8396 Block (SEQ 1004) equals "X", Form 8396 must be present.	Pg 110
	o Form 1040 - When Form 3800 Block (SEQ 1003) equals "X", Form 3800 must be present.	
246-249	Reserved	
250	o Schedule D - When Investment Capital Gain (SEQ 1870) is significant, Form 4952 must be present. Investment Capital Gain (SEQ 1870) of Schedule D must equal Investment Capital Gain (SEQ 036) from Form 4952.	Pg 93, 115
251	o Form 8615 - Child Taxable Income (SEQ 100) must equal Taxable Income (SEQ 820) from Form 1040/1040A.	Pg 91, 93, 145
252	o Form 1040/1040A - When Form 8615 is present, Tax (SEQ 915) of Form 1040 or Tax (SEQ 860) of Form 1040A must equal Form 8615 Tax (SEQ 290) from Form 8615.	Pg 91, 106
253	o Form 8615 - Parent Filing Status (SEQ 060) must equal "1", "2", "3", "4", or "5".	Pg 145
254	o Reserved	
255	o Form 8615 - Gross Unearned Income (SEQ 070) must be greater than \$1500.	Pg 145
256	o Form 8615 - Child Name (SEQ 010) must equal Name Line 1 (SEQ 060) of Form 1040/1040A.	Pg 145
257	o Form 8615 - Parent Name (SEQ 040) and Parent SSN (SEQ 050) must be significant.	Pg 145
258	o Form 8615 - Child SSN (SEQ 020) must be significant and within the valid ranges of SSN/ITIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 145
259	o Tax Form - When Workfare Payments Literal (SEQ 376) equals "WP", Workfare Payments Amount (SEQ 377) must be significant, and vice versa.	Pg 99
260	o Form 1040 - When Form 8814 is present, Form 8814 Block (SEQ 853) of Form 1040 must equal "X" and Form 8814 Amount (SEQ 857) of Form 1040 must be significant. When Form 8814 Block (SEQ 853) equals "X", Form 8814 must be present and Form 8814 Amount (SEQ 857) must be significant.	Pg 110

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
261	<ul style="list-style-type: none"><li>o Form 8814 - When one Form 8814 is present, Multiple F8814 Indicator (SEQ 030) cannot be significant. When more than one Form 8814 is present, Multiple F8814 Indicator (SEQ 030) of the first Form 8814 must be significant.</li><li>o Form 8814 Amount (SEQ 857) of Form 1040 must equal Form 8814 Tax (SEQ 220) from Form(s) 8814.</li></ul>	Pg 91, 147
262	<ul style="list-style-type: none"><li>o Form 8814 - Child Taxable Unearned Income (SEQ 170) must be greater than \$750 and less than \$7500.</li></ul>	Pg 147
263	<ul style="list-style-type: none"><li>o Form 1040 - If Form 1040 Other Income (SEQ 200) of Form 8814 is significant, then Type of Other Income (SEQ 560) of Form 1040 must equal "FORM 8814" and Total Other Income (SEQ 590) of Form 1040 must be significant.</li></ul>	Pg 110
264	<ul style="list-style-type: none"><li>o Form 8814 - When Tax Exempt Literal (SEQ 040) is significant, Tax Exempt Amount (SEQ 050) must be significant.</li><li>o When Nominee Dist. Literal 1 (SEQ 060) is significant, Nominee Dist. Amount 1 (SEQ 070) must be significant.</li><li>o When Non-Taxable Literal (SEQ 080) is significant, Non-Taxable Amount (SEQ 090) must be significant.</li></ul>	Pg 147
265	<ul style="list-style-type: none"><li>o Form 8814 - When Nominee Dist. Literal 2 (SEQ 120) is significant, Nominee Dist. Amount 2 (SEQ 130) must be significant.</li></ul>	Pg 147
266	<ul style="list-style-type: none"><li>o Form 8814 - Child Name (SEQ 010) must be significant. Child SSN (SEQ 020) must be must be significant and within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.</li></ul>	Pg 147
267	<ul style="list-style-type: none"><li>o Form 8814 - Tax Amount Basis (SEQ 210) cannot be less than zero. When Tax Amount Basis (SEQ 210) is greater than zero and less than \$750, Form 8814 Tax (SEQ 220) must be significant. When Tax Amount Basis (SEQ 210) is equal to or greater than \$750, Form 8814 Tax (SEQ 220) must equal \$75.</li></ul>	Pg 147
268,269	Reserved	
270	<ul style="list-style-type: none"><li>o Form 1040 - When Form 4972 Block (SEQ 880) equals "X", Form 4972 must be present.</li></ul>	Pg 110
271	<ul style="list-style-type: none"><li>o Form 4972 - None of the following fields can equal "X": Distribution of Qualified Plan No Box (SEQ 026), Rollover Yes Box (SEQ 030), Prior Yr Distribution Yes Box (SEQ 190), and Beneficiary Distribution Yes Box (SEQ 201).</li><li>o All of the following fields must equal "X": Distribution of Qualified Plan Yes Box (SEQ 024), Rollover No Box (SEQ 040), and Prior Yr Distribution No Box (SEQ 200).</li></ul>	Pg 136
272	<ul style="list-style-type: none"><li>o Form 4972 - Only one of the following fields can equal "X": Beneficiary of Qual Participant No Box (SEQ 044) or Qual Age - Five Yr Member No Box (SEQ 086).</li></ul>	Pg 136



ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
273,274	Reserved	
275	o Form 4972 - At least one of the following fields must be significant: Capital Gain Election (SEQ 220), Ordinary Income (SEQ 240), 10 Yr Method Average Tax (SEQ 690).	Pg 136
276	o Form 4972 - Recipient SSN (SEQ 020) from the second Form 4972 cannot equal Recipient SSN (SEQ 020) of the first Form 4972.	Pg 136
277	o Form 1040 - When Other Tax Literal (SEQ 1110) equals "ADT", Form 4970 must be present, and vice versa.	Pg 110
278	o Form 4970 - Accumulation Dist. Attributable Tax (SEQ 670) must be significant.	Pg 136
279	o Form 4972 - For each of the following, one box must equal "X", but both cannot equal "X": Beneficiary of Qual Participant Yes Box (SEQ 042)/Beneficiary of Qual Participant No Box (SEQ 044); Qual Age - Five Yr Member Yes Box (SEQ 084)/Qual Age - Five Yr Member No Box (SEQ 086).	Pg 137
280	o Schedule B/Schedule 1 - When Excludable Savings Bond Interest (SEQ 289) is significant, Form 8815 must be present. Excludable Savings Bond Interest (SEQ 289) of Schedule B/Schedule 1 must equal Excludable Savings Bond Interest (SEQ 290) from Form 8815.	Pg 93, 114
281	o Form 1040/1040A - When Filing Status (SEQ 130) equals "3", Form 8815 cannot be present.	Pg 106
282	o Form 8815 - Taxable Expenses (SEQ 190) must be greater than zero.	Pg 147
283	o Form 8815 - If Filing Status (SEQ 130) of Form 1040/1040A equals "2" or "5", then Modified AGI (SEQ 240) of Form 8815 must be less than \$ <b>113649</b> . If Filing Status equals "1" or "4", then Modified AGI (SEQ 240) must be less than \$ <b>70749</b> .	Pg 147
284	o Reserved	
285	o Form 1040 - If schedule D is present and no Schedule J is present, and Tax (SEQ 2236) of Schedule D is significant, then Tax (SEQ 915) of Form 1040 must equal or be greater than Tax (SEQ 2236) of Schedule D.	Pg 110
286	o Schedule E - When Non Passive Activity Literal (SEQ 1130) is present, Non Passive Activity Amount (SEQ 1140) must be present, and vice versa.	Pg 116
287	o Form 1040 - When F8828 Literal (SEQ 1123) equals "FMSR", Form 8828 must be present.  o When F8828 Amount (SEQ 1124) is significant, Recapture Tax Due (SEQ 280) of Form 8828 must be significant, and vice versa.	Pg 110
288	o Form 8828 - Original Loan Closing Date (SEQ 100) cannot be before January 1, 1991 (01011991).	Pg 148

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
289	o Form W-2 - When Advance EIC Payment (SEQ 200) is significant, taxpayer cannot file Form 1040EZ.	Pg 121
290	o Form W-2 - Employer State (SEQ 073) and Employer Zip Code (SEQ 075) must be significant and valid. Employer Zip Code (SEQ 075) must be consistent with Employer State (SEQ 073).  o <b>Form W-2G - Payer's State (SEQ 024) and Payer's Zip Code (SEQ 025) must be significant and valid. Payer's Zip Code (SEQ 025) must be consistent with Payer's State (SEQ 024).</b>  o <b>Form 1099-R - Payer's State (SEQ 042) and Payer's Zip Code (SEQ 044) must be significant and valid. Payer's Zip Code (SEQ 044) must be consistent with Payer's State (SEQ 042).</b>  o Exception: This check is not performed when Employer State (SEQ 073) of Form W-2, <b>Payer's State (SEQ 024) of Form W-2G and/or Payer's State (SEQ 042) of Form 1099-R</b> contain a period (.), indicating a foreign address. See Section 7.06 for foreign address format.	Pg 121, 122, 123
291	o Form W-2 - Employer City (SEQ 070) must contain at least three characters.	Pg 121
292-294	Reserved	
295	o Form W-2 - Neither Withholding (SEQ 130) nor Social Security Tax (SEQ 150) of the combined W-2s can be greater than 1/2 (50%) of Wages (SEQ 120). Exception: This check is bypassed when Combat Pay has been excluded from Wages.  o Form W-2G - Withholding (SEQ 050) cannot be greater than 1/2 (50%) of Gross Winnings, etc. (SEQ 040).  o Form 1099-R - Withholding (SEQ 160) cannot be greater than 1/2 (50%) of Gross Distribution (SEQ 110).	Pg 121, 122, 123
296	o Form 2441/Schedule 2 - If any field of the following "qualifying person group" is significant, then all fields in that group must be significant: Qualifying Person First Name (SEQ 110, 217); Qualifying Person Last Name (SEQ 115, 218); Qualifying Person Name Control (SEQ 120, 221); and Qualifying Person SSN (SEQ 214, 223).	Pg 126
297	o Reserved	
298	o Form 2441/Schedule 2 - When Qualifying Person SSN (SEQ 214, 223) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 125
299	o Tax Form - RAL Indicator (SEQ 1465) must equal "Y" or "N".  o RAL Indicator (SEQ 1465) is a required field.	Pg 99

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
300-302	Reserved	
303	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Amount Owed (SEQ 1290) is greater than zero and ES Penalty Amount (<b>SEQ 1300</b>) is not significant, then Total Tax (SEQ 1138) must be greater than Total Payments (SEQ 1250).</li><li>o Form 1040EZ - If Amount Owed (SEQ 1290) is greater than zero, then Total Tax (SEQ 1256) must be greater than Total Payments (SEQ 1250).</li></ul>	Pg 99
304-349	Reserved for Electronically Transmitted Documents (ETD)	
350	<ul style="list-style-type: none"><li>o Form 8853 - Policyholder SSN (SEQ 289) must be numeric and within the valid range for an SSN or an ITIN.</li><li>o Insured SSN (SEQ 310) must be numeric and within the valid range for an SSN or an ITIN.</li><li>o Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.</li></ul>	Pg 151
351	<ul style="list-style-type: none"><li>o Form 8853 - MSA Acct Holder SSN (SEQ 009) must equal either the Primary SSN (SEQ 010) or the Secondary SSN (SEQ 030) of Form 1040.</li></ul>	Pg 151
352-354	Reserved	
355	<ul style="list-style-type: none"><li>o Form 8853 - If Employer Contributions - Yes (SEQ 140) equals "X", then Total Employer Contributions for Current Tax Year (SEQ 160) must be significant. If Total Employer Contributions for Current Tax Year (SEQ 160) is significant, then Employee Contributions-Yes (SEQ 140) must equal "X".</li></ul>	Pg 151
356	<ul style="list-style-type: none"><li>o Form 8853 - If Employer Contributions - Yes (SEQ 140) equals "X", then Employer Contributions - No (SEQ 150) must be blank, and vice versa. Both cannot be blank.</li></ul>	Pg 151
357	<ul style="list-style-type: none"><li>o Form 1040 - <b>Archer MSA Deduction (SEQ 632)</b> must equal Medical Savings Account Deduction (SEQ 200) from Form 8853, when either field is significant.</li></ul>	Pg 90, 111
358	<ul style="list-style-type: none"><li>o <b>Reserved</b></li></ul>	-

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
359	<ul style="list-style-type: none"><li>o Form 8853 - One box of the following pairs must equal "X", both cannot equal "X", and both cannot equal space: (The error sequence number will always be set to the "yes" box.)<ul style="list-style-type: none"><li>- Payments or Death Benefits - Yes (SEQ 320)</li><li>- Payments or Death Benefits - No (SEQ 330)</li></ul>and<ul style="list-style-type: none"><li>- Insured Terminally Ill - Yes (SEQ 340)</li><li>- Insured Terminally Ill - No (SEQ 350).</li></ul></li></ul>	Pg 151
360	<ul style="list-style-type: none"><li>o Form 1040 - If Type of Other Income (SEQ 560) equals "MSA" and the corresponding Amount of Other Income (SEQ 570) is present, then Form 8853 must be present.</li><li>o If Taxable MSA Distributions (SEQ 250) of Form 8853 is significant, then Type of Other Income (SEQ 560) of Form 1040 must equal "MSA" and the corresponding Amount of Other Income (SEQ 570) of Form 1040 must be present.</li></ul>	Pg 111
361	<ul style="list-style-type: none"><li>o Form 1040 - If Other Tax Literal (SEQ 1110) equals "MSA" and the corresponding Other Tax Amount (<b>SEQ 1112</b>) is present, then Form 8853 must be present.</li><li>o If Total Taxable MSA Distributions (SEQ 270) of Form 8853 is significant, then Other Tax Literal (SEQ 1110) of Form 1040 must equal "MSA" and the corresponding Other Tax Amount (<b>SEQ 1112</b>) of Form 1040 must be present.</li></ul>	Pg 111
362	<ul style="list-style-type: none"><li>o Form 8853 - If Taxable MSA Distributions (SEQ 250) is significant, then the Exceptions to 15% Tax box (SEQ 260) or Total Taxable MSA Distributions (SEQ 270) must be significant.</li></ul>	Pg 151
363	<ul style="list-style-type: none"><li>o Form 8853 - If Taxable MSA Distributions (SEQ 250) is significant, then either Exceptions to 15% Tax Box (SEQ 260) or Total Taxable MSA Distributions (SEQ 270) must be significant.</li></ul>	Pg 151
364	<ul style="list-style-type: none"><li>o Form 1040 - If Type of Other Income (SEQ 560) equals "LTC" and the corresponding Amount of Other Income (SEQ 570) is present, then Form 8853 must be present.</li><li>o If Taxable Payments (SEQ 450) of Form 8853 is greater than zero, then Type of Other Income (SEQ 560) must equal "LTC" and the corresponding Amount of Other Income (SEQ 570) must be present.</li></ul>	Pg 111
365-369	Reserved	
370	<ul style="list-style-type: none"><li>o Form 1040/1040A - When any occurrence of Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) is significant, the corresponding Relationship (SEQ 177, 187, 197, 207, 217, 227) must equal either CHILD, SON, DAUGHTER, GRANDCHILD, or FOSTERCHILD and the Dependent's age must be under 17.</li></ul>	Pg 106
371	<ul style="list-style-type: none"><li>o Reserved</li></ul>	

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
372	o Form 1040/1040A - When Child Tax Credit (SEQ 940/SEQ 955) is significant, at least one Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) must equal "X".	Pg 106
373	o Form 1040/1040A - When Additional Child Tax Credit (SEQ 1186) is significant, at least three Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) must equal "X" and Form 8812 must be present.  o When Form 8812 is present, Additional Child Tax Credit (SEQ 1186) must be significant and at least three Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) must equal "X".	Pg 107
374	o Form 1040/1040A - When Form 8812 is present, Additional Child Tax Credit (SEQ 1186) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ 140) from Form 8812.	Pg 92, 107
375-378	Reserved	
379	o Form 8863 - The student entries in Part I and in Part II must begin on Line 1 in each part. No lines may be skipped when completing the student information in either part.	Pg 152
380	o Form 8863 - Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) may be used only once to claim an education credit (Hope or Lifetime Earning). No Student's SSN may be used in Part I (Hope Credit) and Part II (Lifetime Learning Credit). Student's SSN must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 152
381	o Form 8863 - When student data is present in either Part I or Part II, each of the following fields must be significant for each student: Student's First Name, Student's Last Name, Student's Name Control, Student's SSN. (See Part II Record Layouts for Field Numbers.)	Pg 152
382	o Form 1040/1040A - If Education Credits (SEQ 935/950) is significant, Form 8863 must be present. If Form 8863 is present, Education Credits (SEQ 935/950) must be significant.	Pg 107
383	o Form 8863 - To be eligible for Education Credit, the student must be either the Primary taxpayer, Spouse or a dependent. On Form 8863, each Student's SSN must equal either the Primary SSN (SEQ 010), the Secondary SSN (SEQ 030) or one of the Dependent SSN's (SEQ 175, 185, 195, 205, 215, 225). When the dependent information is on a statement, the Dependent SSN's from the statement are part of the requirement.	Pg 153
384	o Form 1040/1040A - When the filing status is "Married Filing Joint" and Education Credits (SEQ 935/950) is significant, the Adjusted Gross Income (SEQ 750) must be less than \$100,000. When the filing status is "Single" or "Head of Household" and Education Credits (SEQ 935/950) is significant, the Adjusted Gross Income (SEQ 750) must be less than \$50,000.	Pg 107

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
385	o Form 8863 - Qualified Expenses Paid in the Current Tax Year (SEQ 040, 110, 180) for each student may not be over \$2000.	Pg 153
386	o Form 1040/1040A - When Adjusted Gross Income (SEQ 750) plus Student Loan Interest Deduction (SEQ 628) is more than \$75,000 for "Married Filing Joint" or is more than \$55,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 628) is not allowed.	Pg 107
387	o Form 1040/1040A - The Education Credits cannot exceed \$5500. o Form 8863 - Hope Scholarship Credit (SEQ 240) cannot exceed \$4500. Lifetime Learning Credit (SEQ 470) cannot exceed \$1000.	Pg 107, 153
388	o Form 1040/1040A - When Student Loan Interest Deduction (SEQ 628) is significant, the filing status cannot equal "Married Filing Separately".	Pg 107
389	o Form 1040/1040A - Student Loan Interest Deduction (SEQ 628) must not exceed \$2500.	Pg 107
390	o Schedule J - Amount from Line 6 (SEQ 100) must equal One-third Elected Farm Income (SEQ 060). o One-third Elected Farm Income (SEQ 140) must equal One-third Elected Farm Income (SEQ 060).	Pg 119
391	o Schedule J - The following fields must contain an amount greater than or equal to zero: SEQ 040, SEQ 060, SEQ 070, SEQ 080, SEQ 120, SEQ 160, SEQ 180, SEQ 190, SEQ 200, and SEQ 210.	Pg 119 - -
392	o Schedule J - Taxable Income (SEQ 010) must equal Taxable Income (SEQ 820) of Form 1040.	Pg 91, 119
393	o Schedule J - When Add Lines 4,8,12,and 16 (SEQ 170) is greater than zero, then one of the following fields must be greater than zero: Tax on Line 3 (SEQ 040) or Tax on Line 7 (SEQ 080) or Tax on Line 11 (SEQ 120) or Tax on Line 15 (SEQ 160).	Pg 119
394	o Reserved	

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
395	<ul style="list-style-type: none"><li>o Form Payment - Primary SSN (SEQ 010) must equal Primary SSN (SEQ 010) of the Tax Form.</li><li>o When Filing Status (SEQ 130) equals "2", Secondary SSN (SEQ 020) must equal Secondary SSN (SEQ 030) of the Tax Form.</li></ul>	Pg 157
396	<ul style="list-style-type: none"><li>o Form Payment - Routing Transit Number (SEQ 030) (RTN) must contain numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.</li><li>o Bank Account Number (SEQ 040) must be present, must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros or all blanks.</li><li>o Type of Account (SEQ 050) must equal "1" or "2".</li></ul>	Pg 157
397	<ul style="list-style-type: none"><li>o Form Payment - (Balance Due Payments) When the return is transmitted to the IRS on or before <b>April 15</b> of the current processing year, the Requested Payment Date (SEQ 080) cannot be later than <b>April 15</b>.</li><li>o When the return is transmitted to IRS after <b>April 15</b>, the Requested Payment Date (SEQ 080) cannot be later than the current processing date.</li><li>o The year of the Requested Payment Date (SEQ 080) must equal the current processing year.</li><li>o <b>The Requested Payment Date cannot be prior to the current processing date minus five days.</b></li></ul>	Pg 158
398	<ul style="list-style-type: none"><li>o Form Payment (Estimated Payments) - The Requested Payment Date (SEQ 080) must be one of the following: 20020415 or 20020617, or 20020916.</li><li>o If the process date is before April 23 of the current processing year, the Requested Payment Date (SEQ 080) must be 20020415, or 20020617, or 20020916.</li><li>o If the process date is April 23 through <b>June 21, 2002</b> of the current processing year, the Requested Payment Date (SEQ 080) must be 20020617, or 20020916.</li><li>o If the process date is <b>June 22, 2002</b> through <b>September 20, 2002</b> of the current processing year, the Requested Payment Date (SEQ 080) must be 20020916.</li><li>o The process date cannot be greater than <b>September 20, 2002</b>.</li><li>o The year of the Requested Payment Date (SEQ 080) must equal the current processing year.</li></ul>	Pg 158

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
399	o Reserved	
400	o State Record - The Generic Record must be present in the state data packet. o An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.	Pg 161, 175
401	o State Record - The State Code (SEQ 010) in the Header Section of the Generic Record must be valid for the processing service center. o The State Code must be consistent throughout Generic and associated Unformatted Records for the return.	Pg 161, 175
402	o State Record - All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 060, 075, 085, 095, 100) must be present.	Pg 161, 176
403	o State Record - Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.	Pg 161 176
404	o State Record - The DCN (SEQ 020) of the Generic Record must equal the DCN of the federal Tax Form. o The DCN (SEQ 020) of the Generic Record must equal the DCN (SEQ 020) of the Unformatted Record.	Pg 161, 176
405	o State Record Form W-2 - Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 370, 440) when there is a significant entry in State Income Tax (SEQ 400, 470).	Pg 161, 176
406	o The EFIN cannot contain an "out of service center" District Office (DO). The DO contained in the EFIN of Originator (SEQ 8b) must be valid for the Processing Site (SEQ 040) of the TRANS Record A (TRANA) of the transmission. o Exception: An "out of service center" District Office (DO) is permitted when State Data is present; or when Processing Site equals "C" (Andover) and at least one of the following is present: Form 2555, Form 2555-EZ, <b>Form 4563, Form 5074, Form 8689</b> , an Address Ind (SEQ 097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".	Pg 126, 135, 136, 146, 161, 176
407	o State Record - The Return Sequence Number (RSN) (SEQ 023) of the Generic Record must equal the RSN of the Federal Tax Form.	Pg 162, 176
408	o State Record - When On-Line-State-Return (SEQ 049) of the Generic Record is equal to "O", the Transmission Type Code (SEQ 170) of the TRANS Record A (TRANA) must equal "O", and vice versa.	Pg 162, 176
409-419	Reserved	
420	o Form 1040 - When Form 4136 Block (SEQ 1205) is equal to "X", <b>Form 4136 must be present</b> , and vice versa.	Pg 111
421	o Reserved	



ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
422	<ul style="list-style-type: none"><li>o Form 4136 - When any of the "amount of credit" fields is greater than zero, then at least one of the associated "gallons" fields must be significant. For example:</li><li>o When Nontaxable Use of Gasoline Credit Amount (SEQ 070) is greater than zero, at least one of the following must be significant: SEQ 010 or 020 or 040 or 060.</li><li>o When Nontaxable Use of Gasohol 10% Credit Amount (SEQ 100) is greater than zero, Gasohol 10% Alcohol Gallons (SEQ 090) must be significant.</li><li>o When Nontaxable Use of Gasohol 7.7% Credit Amount (SEQ 130) is greater than zero, Gasohol 7.7% Alcohol Gallons (SEQ 120) must be significant.</li><li>o When Nontaxable Use of Gasohol 5.7% Credit Amount (SEQ 160) is greater than zero, Gasohol 5.7% Alcohol Gallons (SEQ 150) must be significant.</li><li>o When Nontaxable Use of Commercial Aviation Gas Tax Credit Amt (SEQ 180) is greater than zero, then Commercial Aviation Gasoline Gallons (SEQ 170) must be significant.</li><li>o When Nontaxable Use of Aviation Gas Tax Credit Amount (SEQ 230) is greater than zero, then SEQ 200 or 220 must be significant.</li><li>o When Nontaxable Use of Diesel Fuel Credit Amount (SEQ 300) is greater than zero, then at least one of the following must be significant: SEQ 270 or 290.</li><li>o When Nontaxable Diesel Fuel Train Use Credit Amount (SEQ 320) is greater than zero, then Diesel Fuel Train Use Gallons (SEQ 310) must be significant.</li><li>o When Diesel Fuel Certain Intercity and Local Bus Use Credit Amount (SEQ 340) is greater than zero, then Diesel Fuel Certain Intercity and Local Bus Use Gallons (SEQ 330) must be significant.</li><li>o When Nontaxable Use of Kerosene Credit Amount (SEQ 410) is greater than zero, then at least one of the following must be significant: SEQ 380 or 400.</li><li>o When Nontaxable Kerosene Train Use Credit Amount (SEQ 430) is greater than zero, then Kerosene Train Use Gallons (SEQ 420) must be significant.</li><li>o When Kerosene Certain Intercity and Local Bus Use Credit Amount (SEQ 455) is greater than zero, then Kerosene Certain Intercity and Local Bus Use Gallons (SEQ 440) must be significant.</li></ul>	Pg 131, 132

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
	<ul style="list-style-type: none"><li>o When Nontaxable Use of <b>Commercial</b> Aviation Fuel Credit Amount (SEQ 470) is greater than zero, then <b>Commercial Aviation fuel Gasoline Gallons (SEQ 460)</b> must be significant.</li><li>o When Nontaxable Use of Aviation Fuel Other \$.219 Credit Amount (SEQ 500) is greater than zero, then Nontaxable Use of Aviation Fuel Gallons - 1 (SEQ 490) must be significant.</li><li>o When Nontaxable Use of Aviation Fuel Tax Credit Amount (SEQ 530) is greater than zero, then Nontaxable Use of Aviation Fuel Gallons - 2 (SEQ 520) must be significant.</li><li>o When Sales by Vendors of Undyed Diesel Credit Amount (SEQ 600) is greater than zero, then at least one of the following must be significant: SEQ 580 or 590.</li><li>o When Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 680) is greater than zero, then at least one of the following must be significant: SEQ 650, 660, or 670.</li><li>o When Use of LPG in Certain Intercity and Local Buses Credit Amt (SEQ 700) is greater than zero, then Certain Intercity and Local Buses Gallons (SEQ 690) must be significant.</li><li>o When Use of LPG in <b>Qualified Local and School Buses</b> Credit Amount (SEQ 720) is greater than zero, then <b>Qualified Local and School Buses Gallons (SEQ 710)</b> must be significant .</li><li>o When Gasohol Blenders 10% Credit Amount (SEQ 750) is greater than zero, then Gasohol Blenders 10% Alcohol Gallons (SEQ 740) must be significant.</li><li>o When Gasohol Blenders 7.7% Credit Amount (SEQ 780) is greater than zero, then Gasohol Blenders 7.7% Alcohol Gallons (SEQ 770) must be significant.</li><li>o When Gasohol Blenders 5.7% Credit Amount (SEQ 810) is greater than zero, then <b>Gasohol Blenders 5.7% Alcohol Gallons (SEQ 800)</b> must be significant.</li></ul>	
423	o Form 4136 - If Evidence of Dyed Diesel Fuel Exception Box (SEQ 250) equals "X", Evidence of Dyed Diesel Fuel Explanation (SEQ 240) must equal "STMbnn" and vice versa.	Pg 132

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
424	<ul style="list-style-type: none"><li>o Form 4136 - If Evidence of Dyed Diesel Fuel Exception Box (SEQ 570) equals "X", then the Evidence of Dyed Diesel Fuel Explanation (SEQ 560) must equal "STMbnn" and the Undyed Diesel Fuel UV Registration No (SEQ 550) must be significant.</li><li>o If Evidence of Dyed Diesel Fuel Explanation (SEQ 560) equal "STMbnn", then the Evidence of Dyed Diesel Fuel Exception Box (SEQ 570) must equal "X", and the Undyed Diesel Fuel UV Registration No (SEQ 550) must be significant.</li><li>o If Evidence of Dyed Kerosene Exception Box (SEQ 640) equals "X", then Evidence of Dyed Kerosene Explanation (SEQ 630) must equal "STMbnn" and at least one of the following must be significant: Undyed Kerosene UV Registration No (SEQ 610), or Undyed Kerosene UP Registration No (SEQ 620).</li><li>o If Evidence of Dyed Kerosene Explanation (SEQ 630) equals "STMbnn", then Evidence of Dyed Kerosene Exception Box (SEQ 640) must equal "X", and at least one of the following must be significant: Undyed Kerosene UV Registration No (SEQ 610) or Undyed Kerosene UP Registration No (SEQ 620).</li><li>o Note: For Error Code 424 only; when both an Explanation and the Exception Box are met, then there must be a Registration Number.</li></ul>	Pg 133
425	<ul style="list-style-type: none"><li>o Form 4136 - If Total Income Tax Credit Amount (SEQ 820) is significant, then at least one of the "credit amounts" (SEQ 070, 100, 130, 160, 180, 230, 240, 300, 320, 340, 410, 430, 455, 470, 500, 530, 600, 680, 700, 720, 750, 780 or 810) must be significant.</li></ul>	Pg 133
426	<ul style="list-style-type: none"><li>o Form 1040 - Other Payments (SEQ 1210) must equal <b>the total of Tax Paid by Regulated Investment Company (SEQ 230) from Form 2439 plus</b> Total Income Tax Credit Amount (SEQ 820) from Form 4136.</li></ul>	Pg 92, 111

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
427	<ul style="list-style-type: none"><li>o Form 4136 - When any of the "gallons" fields is greater than zero, then the associated "type of use" field must be significant. For example:<ul style="list-style-type: none"><li>o When Nontaxable Use of Gasoline Gallons (SEQ 040 or 060) is greater than zero, then Nontaxable Use of Gasoline Type (SEQ 030 or 050) must be significant.</li><li>o When Gasohol 10% Alcohol Gallons (SEQ 090) is greater than zero, then Gasohol 10% Alcohol Type (SEQ 080) must be significant.</li><li>o When Gasohol 7.7% Alcohol Gallons (SEQ 120) is greater than zero, then Gasohol 7.7% Alcohol Type (SEQ 110) must be significant.</li><li>o When Gasohol 5.7% Alcohol Gallons (SEQ 150) is greater than zero, then Gasohol 5.7% Alcohol Type (SEQ 140) must be significant.</li><li>o When Nontaxable Use of Aviation Gasoline Gallons (SEQ 200 or 220) is greater than zero, then Nontaxable Use of Aviation Gasoline Type (SEQ 190 or 210) must be significant.</li><li>o When Nontaxable Use of Diesel Fuel Gallons (SEQ 270 or 290) is greater than zero, then Nontaxable Use of Diesel Fuel Type (SEQ 260 or 280) must be significant.</li><li>o When Nontaxable Use of Kerosene Gallons (SEQ 380 or 400) is greater than zero, then Nontaxable Use of Kerosene Type (SEQ 370 or 390) must be significant.</li><li>o When Nontaxable Use of Aviation Fuel Gallons (SEQ 490 or 520) is greater than zero, then Nontaxable Use of Aviation Fuel Type (SEQ 480 or 510) must be significant.</li></ul></li></ul>	Pg 134
428-429	Reserved	
430	o <b>Reserved</b>	-
431	o Reserved	
432	<ul style="list-style-type: none"><li>o Form 8271 - When Form 8271 is present, one of the following Tax Shelter group items must be present on the first occurrence: Tax Shelter Name - 1 (SEQ 030) or Tax Shelter Registration Number -1 (SEQ 040) or Name of Person Who Applied for Registration -1 (SEQ 050) or Tax Shelter Identifying Number -1 (SEQ 060).</li></ul>	Pg 141
433-434	Reserved	
435	<ul style="list-style-type: none"><li>o Form 8582-CR - When Multiply Line 11 by 50% (SEQ 200) is significant, it cannot be greater than \$25,000.</li><li>o When Multiply Line 23 by 50% (SEQ 330) is significant, it cannot be greater than \$25,000.</li></ul>	Pg 143

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
436	o Form 8582-CR - When Special Allowance for Rental Activity (SEQ 210) is significant, Form 8582 must be present.  When Special Allowance for Rental Activity (SEQ 340) is significant, Form 8582 must be present.	Pg 143
437	o Form 8582-CR - Modified Adjusted Gross Income (SEQ 310) cannot be less than zero.	Pg 143
438	o Summary Record - For On-Line Returns, the IP Address (SEQ 190) <b>must</b> be present and must contain at least one period <b>and cannot contain alpha characters.</b>	Pg 162
439-445	Reserved	
446	o Form 4136 - When Undyed Diesel Fuel UV Registration No (SEQ 550) is present, then Use of Undyed Diesel for Farming Purpose Gallons (SEQ 580) or Use of Undyed Diesel by State or Local Gov Gallons (SEQ 590) must be present, and vice versa.	Pg 134

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
447	<ul style="list-style-type: none"><li>o Form 4136 - When Undyed Kerosene UV Registration No (SEQ 610) is present, then Use of Undyed Kerosene for Farming Purpose Gallons (SEQ 650) or Use of Undyed Kero by State or Local Gov Gallons (SEQ 660) must be present, and vice versa.</li></ul> <p>When Other Sales of Undyed Kerosene Gallons (SEQ 670) is present, then Undyed Kerosene UP Registration No (SEQ 620) must be present and vice versa.</p>	Pg 134
448,449	Reserved	
450	<ul style="list-style-type: none"><li>o Form 8606 - Nondeductible IRA Name (SEQ 009) and SSN of Taxpayer with IRAs (SEQ 010) must be significant.</li></ul>	Pg 144
451	<ul style="list-style-type: none"><li>o Form 8606 - Nondeductible IRA Name (SEQ 009) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (&lt;), and space.</li><li>o Nondeductible IRA Name (SEQ 009) cannot contain the following: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.</li></ul>	Pg 144
452	<ul style="list-style-type: none"><li>o Form 2555/2555EZ - When only one Form 2555/2555EZ is present, Taxpayer SSN (SEQ 007) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.</li><li>o When two Forms 2555/2555EZ are present, Taxpayer SSN (SEQ 007) of the first Form 2555/2555EZ must equal Primary SSN (SEQ 010) of Form 1040 and Taxpayer SSN (SEQ 007) of the second Form 2555/2555EZ must equal Secondary SSN (SEQ 030) of Form 1040. One occurrence of either Form 2555 or Form 2555EZ can be present for the Primary SSN (SEQ 010). One occurrence of either Form 2555 or Form 2555EZ can be present for the Secondary SSN (SEQ 030).</li></ul>	Pg 126
453	<ul style="list-style-type: none"><li>o Form 2555EZ - Total Foreign Earned Income (SEQ 1210) cannot exceed \$78,000.</li></ul>	Pg 127
454	<ul style="list-style-type: none"><li>o Form 1040 - Earned Income Credit (SEQ 1180) cannot be significant when Form 2555 or Form 2555EZ is present.</li></ul>	Pg 111
455	<ul style="list-style-type: none"><li>o Form 2555 - Foreign Earned Income Exclusion (SEQ 1220) cannot exceed Foreign Earned Income (SEQ 1050). Foreign Earned Income Repeated (SEQ 1070) must equal Foreign Earned Income (SEQ 1050).</li><li>o Form 2555EZ - Max. Of Foreign Earned Inc. Exclusion (SEQ 1260) cannot exceed Total Foreign Earned Income (SEQ 1210).</li></ul>	Pg 127

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
456	o Form 1040 - When Housing/Foreign Earned Income Exclusion Literal (SEQ 574) equals "FORM 2555", Form 2555 must be present.	Pg 111
	o When Housing/Foreign Earned Income Exclusion Literal (SEQ 574) equals "FORM 2555-EZ", Form 2555EZ must be present.	
457	o Form 1040 - The absolute value of Housing/Foreign Earned Income Exclusion Amount (SEQ 577) must equal the total of the following fields: Max. of Housing and Foreign Earned Inc. Exclusions (SEQ 1260) from Form 2555(s) plus Max. of Foreign Earned Inc. Exclusion (SEQ 1260) from Form(s) 2555EZ.	Pg 90, 111
458	o Form 1040 - When Other Adjustments Literal (SEQ 720) equals "FORM 2555", Form 2555 must be present.	Pg 112
459	o Form 1040 - If Other Adjustments Literal (SEQ 720) equals "FORM 2555", then Other Adjustment Amount (SEQ 730) must equal Total Housing Deduction (SEQ 1310) from Form(s) 2555.	Pg 90, 112

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
460	<ul style="list-style-type: none"><li>o Form 2555/2555-EZ - Taxpayers must qualify for the Foreign Exclusion under the Bona Fide Residence or Physical Presence test. Both tests will be verified prior to the return being accepted. This Error Reject Code will be set in any case where the taxpayer did not qualify under either of the tests.</li><li>o Form 2555 - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 225) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began (SEQ 220) must equal 0101 of the current tax year or must be prior to the current tax year or When Date Bona Fide Residence Ended (SEQ 225) is prior to 1231 of the current tax year (i.e., 1031<b>2001</b>), then Date Bona Fide Residence Began (SEQ 220) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 0101<b>2000</b>).</li><li>o Form 2555 - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 530) and Physical Presence Test Through (SEQ 540) minus the total of Number of Days in US on Business - 1 through - 4 (SEQ 610, 670, 730, 790) must be at least 330 days.</li><li>o Form 2555EZ - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 040) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began (SEQ 030) must equal 0101 of the current tax year or must be prior to the current tax year Or</li><li>o When Date Bona Fide Residence Ended (SEQ 040) is prior to 1231 of the current tax year (i.e., 1031<b>2001</b>), then Date Bona Fide Residence Began (SEQ 030) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 0101<b>2000</b>).</li><li>o Form 2555EZ - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 070) and Physical Presence Test Through (SEQ 080) minus the total of Number of Days in US on Business - 1 through - 9 (SEQ 310, 350, 390, 430, 470, 510, 550, 590, 630) must be at least 330 days.</li></ul>	Pg 127
461	<ul style="list-style-type: none"><li>o Form 2555 - Statement to Authorities - Yes (SEQ 300) and Req'd to Pay Income Tax - No (SEQ 330) cannot both be significant.</li></ul>	Pg 127
462	<ul style="list-style-type: none"><li>o Form 2555 - If No Travel Statement (SEQ 560) is significant, then the following fields cannot be significant: Country Name (SEQ 570), Arrival Date (SEQ 580), Departure Date (SEQ 590), Full Days in Country (SEQ 600), Number of Days in US on Business (SEQ 610), and Income Earned in the US on Business (SEQ 620).</li></ul>	Pg 128



ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
463	<ul style="list-style-type: none"><li>o Form 2555 - Foreign Address (SEQ 010) must be significant. Post of Duty (SEQ 015) must be significant and equal to a valid Post of Duty code.</li><li>o Form 2555EZ - Foreign Address (SEQ 110) must be significant. Post of Duty (SEQ 115) must be significant and equal to a valid Post of Duty code.</li><li>o Refer to Attachment 9 for Post of Duty Codes.</li></ul>	Pg 128
464	<ul style="list-style-type: none"><li>o Form 2555 - If Separate Foreign Residence - Yes (SEQ 170) is significant, then Yes - City &amp; Country of Foreign Residence (SEQ 190) and Number of Days at That Address (SEQ 200) must be significant.</li></ul>	Pg 128
465	<ul style="list-style-type: none"><li>o Form 2555 - Housing Exclusion (SEQ 1140) cannot be greater than Employer-Provided Amounts (SEQ 1120).</li></ul>	Pg 128
466	<ul style="list-style-type: none"><li>o Form 2555 - Total Housing and Foreign Earned Income Exclusions (SEQ 1230) must equal the total of Housing Exclusion (SEQ 1140) plus Foreign Earned Income Exclusion (SEQ 1220).</li></ul>	Pg 128
467	<ul style="list-style-type: none"><li>o Form 2555EZ - If Bona Fide Residence - Yes (SEQ 010) is significant, then Date Bona Fide Residence Began (SEQ 030) and Date Bona Fide Residence Ended (SEQ 040) must be significant.</li></ul>	Pg 128
468	<ul style="list-style-type: none"><li>o Form 2555EZ - If Physically Present - Yes (SEQ 050) is significant, then Physical Presence Test From (SEQ 070) and Physical Presence Test Through (SEQ 080) must be significant.</li></ul>	Pg 128
469	<ul style="list-style-type: none"><li>o Form 2555EZ - Tax Home Test - Yes (SEQ 090) must be significant.</li></ul>	Pg 128
470	<ul style="list-style-type: none"><li>o Form 2555EZ - For each of the following, only one box can equal "X": Bona Fide Residence - Yes (SEQ 010) or Bona Fide Residence - No (SEQ 020); Physically Present - Yes (SEQ 050) or Physically Present - No (SEQ 060); Revoked Exclusions - Yes (SEQ 220) or Revoked Exclusions - No (SEQ 230).</li></ul>	Pg 128
471	<ul style="list-style-type: none"><li>o Form 2555 - Part II or Part III must be present, but not both.</li></ul>	Pg 128
472	<ul style="list-style-type: none"><li>o Form 2555/2555EZ - Must be processed at the Andover Service Center.</li></ul>	Pg 128
473-474	Reserved	
475	<ul style="list-style-type: none"><li>o Form 8812 - The following fields cannot equal "X": Amount on Line 5 - No Box (SEQ 043) or Amount on Line 8 - No Box (SEQ 073).</li></ul>	Pg 147
476	<ul style="list-style-type: none"><li>o Schedule EIC - The following fields cannot equal "X": Disabled "No" Box - 1 (SEQ 045) or Disabled "No" Box - 2 (SEQ 115).</li></ul>	Pg 117
477-479	Reserved	

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
480	o Form 8839 - When Identifying Number Child (SEQ 080, 160) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 149
481	o Form 8839 - Eligible Child First Name - 1 (SEQ 010), Eligible Child Last Name - 1 (SEQ 020), Eligible Child Name Control - 1 (SEQ 030), Year of Birth - 1 (SEQ 040), and Identifying Number Child - 1 (SEQ 080) must be significant.  o If any field of the following "eligible child group" is significant, then all fields in that group must be significant: Eligible Child First Name (SEQ 010, 090); Eligible Child Last Name (SEQ 020, 100); Eligible Child Name Control (SEQ 030, 110); Year of Birth (SEQ 040, 120); and Identifying Number Child (SEQ 080, 160).  o Eligible Child Name Control (SEQ 030, 110) must be in the correct format. See Section 7.01 for Name Control format.	Pg 149
482	o Form 8839 - Year of Birth - 1 (SEQ 040) and Year of Birth - 2 (SEQ 120) cannot be greater than current tax year.	Pg 149
483	o Form 8839 - Identifying Number Child - 2 (SEQ 160) cannot equal Identifying Number Child - 1 (SEQ 080). Identifying Number Child - 1 (SEQ 080) and Identifying Number Child - 2 (SEQ 160) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.	Pg 149
484	o Form 8839 - If Year of Birth - 1 or - 2 (SEQ 040, 120) is prior to "1983", then the corresponding Disabled Over 18 Box - 1 or - 2 (SEQ 049, 129) must equal "X".	Pg 149
485	o Form 8839 - Modified AGI (SEQ 240) must be less than \$115,000.	Pg 149
486	o Form 1040/1040A - When Adoption Credit (SEQ 960) is significant, Form 8839 must be present.	Pg 107
487	o Form 8839 - If Eligible Child First Name - 1 (SEQ 010) is significant and Special Needs Box - 1 (SEQ 060) is significant and Foreign Child Box - 1 (SEQ 070) is not significant, then Allowed Tax Credit Child - 1 (SEQ 170 or 310) must equal \$6000; otherwise, the maximum Allowed Tax Credit Child - 1 (SEQ 170 or 310) must be \$5000.  o If Eligible Child First Name - 2 (SEQ 090) is significant and Special Needs Box - 2 (SEQ 140) is significant and Foreign Child Box - 2 (SEQ 150) is not significant, then Allowed Tax Credit Child - 2 (SEQ 200 or 330) must equal \$6000; otherwise, the maximum Allowed Tax Credit Child - 2 (SEQ 200 or 330) must be \$5000.	Pg 150
488-489	Reserved	
490	o Summary Record - If Year of the Electronic Postmark Date (SEQ 260) is present, Year of Electronic Postmark Date must equal the current processing year.	Pg 162

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
491	o Summary Record - If one of the three fields is present, then all of the following fields must be present: Electronic Postmark Date (SEQ 260), Electronic Postmark Time (SEQ 270), Electronic Postmark Time Zone (SEQ 280).	Pg 162
492	o Reserved	
493	o Summary Record - Software Identification Number (SEQ 230) must be present.	Pg 162
494	o Form 1040 - If Form 8689 Amount (SEQ 1246) is significant, then Form 8689 must be present.	Pg 112
495	o Form 1040 - If Filing Status (SEQ 0130) is not equal to "2", then only one Form 4563 can be present.	Pg 112
	o Form 1040 - If Filing Status (SEQ 0130) is equal to "2", then two Forms 4563 can be present.	
496	o Form 4563 - When only one Form 4563 is present, Taxpayer Identification Number (SEQ 0003) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	Pg 135
	o When two Forms 4563 are present, Taxpayer Identification Number (SEQ 0003) of the first Form 4563 must equal Primary SSN (SEQ 0010) of Form 1040 and Taxpayer Identification Number (SEQ 0003) of the second Form 4563 must equal Secondary SSN (SEQ 0030) of Form 1040.	
497-499	Reserved	
500	o Primary SSN (SEQ 010) and Primary Name Control (SEQ 050) of the Tax Form must match data from the IRS Master File.	Pg 85
501	o Qualifying SSN (SEQ 015, 085) of Schedule EIC and the corresponding Year of Birth (SEQ 020, 090) must match data received from the Social Security Administration.	Pg 85
	o Qualifying SSN (SEQ 015, 085) of Schedule EIC and the corresponding Qualifying Child Name Control (SEQ 007, 077) must match data from the IRS Master File.	
502	o Employer Identification Number (SEQ 040) of Form W-2, Payer Identification Number (SEQ 026) of Form W-2G, and Payer Identification Number (SEQ 050) of Form 1099-R must match data from the IRS Master File.	Pg 85
503	o Secondary SSN (SEQ 030) and Spouse's Name Control (SEQ 055) of the Tax Form must match data from the IRS Master File.	Pg 85
504	o Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A and corresponding Dependent Name Control (SEQ 172, 182, 192, 202, 212, 222) must match data from the IRS Master File.	Pg 85

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
505	o Employer Identification Number (SEQ 040) of Form W-2, or Payer Identification Number (SEQ 026) of Form W-2G, or Payer Identification Number (SEQ 050) of Form 1099-R was issued in the current processing year.	Pg 85
506	o Qualifying SSN (SEQ 015, 085) of Schedule EIC was previously used for the same purpose.	Pg 85
507	o Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A was previously used for the same purpose.	Pg 85
508	o Primary SSN (SEQ 010) has been used as a Secondary SSN (SEQ 030) on another return with filing status 2-Married filing joint status (SEQ 130); or Secondary SSN (SEQ 030) has been used as a Primary SSN on another return.	Pg 86
509	o Secondary SSN (SEQ 030) was previously used as a Dependent's SSN or as a Schedule EIC Qualifying SSN on a previous or current return; or Dependent's SSN was used as a Secondary SSN on a previous or current return; or Schedule EIC Qualifying SSN was used as a Secondary SSN on a current or previous return.	Pg 86
510	o Primary SSN (SEQ 010) and/or Secondary SSN (SEQ 030) where the SSN was claimed as an exemption (SEQ 160) on the return and was also used as a Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) on another return.	Pg 86
511	o Primary SSN (SEQ 010) was used with the Filing Status (SEQ 130) other than "3" or "4", and was also used as a Secondary SSN (SEQ 030) on another return with filing status value "3".	Pg 86
512	o Student's Name Control (SEQ 030, 100, 170, 270, 310, 350, 390, 430) of Form 8863 and corresponding Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) of Form 8863 must match data from the IRS Master File.	Pg 86
513	o Secondary SSN (SEQ 030) was used as a Secondary SSN more than once.	Pg 86
514	o Insured Name Control (SEQ 295) and Insured SSN (SEQ 310) of Form 8853 must match data from the IRS Master File.	Pg 86
515	o Primary SSN (SEQ 010) was used as a Primary SSN more than once.	Pg 86
516-518	Reserved	
519	o Form 8697 - Employer Identification Number of Entity (SEQ 150) and Employee Name Control (SEQ 155) on Form 8697, must match data from the IRS Master File.	146
520	o Employer Name Control (SEQ 015) and Employer Identification Number (SEQ 030) of Schedule H must match data from the IRS Master File.	Pg 86

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
521	o Year of Birth for the following cannot equal the current processing year: Primary SSN (SEQ 010) and Secondary SSN (SEQ 030) of the Tax Form; Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A; and Qualifying SSN - 1 (SEQ 015) and Qualifying SSN - 2 (SEQ 085) of Schedule EIC.	Pg 86
522	o Primary Date of Birth (SEQ 010) in the Authentication Record of an On-Line Return does not match data from the IRS Master File. -	Pg 159
523	o Spouse Date of Birth (SEQ 040) in the Authentication Record of an On-Line Return does not match data from the IRS Master File. -	Pg 159
524	o Qualifying Person Name Control - 1, - 2 (SEQ 120, 221) and Qualifying Person SSN - 1, - 2 (SEQ 214, 223) of Form 2441/Schedule 2 do not match data from the IRS Master File.	Pg 87
525	o Eligible Child Name Control - 1, - 2 (SEQ 030, 110) and Identifying Number Child - 1, - 2 (SEQ 080, 160) of Form 8839 do not match data from the IRS Master File.	Pg 87
526	o Qualifying Person SSN - 1, - 2 (SEQ 214, 223) of Form 2441/Schedule 2 was previously used for same purpose.	Pg 87
527	o Identifying Number Child - 1, - 2 (SEQ 080, 160) of Form 8839 was previously used for same purpose.	Pg 87
528	o Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) of Form 8863 was previously used to claim Education Credit on another tax return.	Pg 87
529-599	Reserved	
600	o Tax Form - IRS Master File indicates that the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance. Form 8862 is missing from the tax return and it is required.	Pg 87
601	o Reserved	
602	o Form 8862- Year for Which You Are Filing This Form (SEQ 010) must equal the current tax year.	Pg 152
603	o Form 8862 - Qualifying Child of Another Person (SEQ 030) must equal "X". If Qualifying Child of Another Person (SEQ 030) does not equal "X", the taxpayer is not eligible to file Form 8862 and claim Earned Income Credit.	Pg 152
604	o Form 8862 - When Schedule EIC is not present, Beginning Date Your Home in the USA (SEQ 040) or Beginning Date Your Spouse Home in the USA (SEQ 050) of Form 8862 must be present.	Pg 152
605	o Form 8862 - When Schedule EIC is present, Relationship Yes Box-1 (SEQ 060) or Relationship No Box-1 (SEQ 070) of Form 8862 must be present.	Pg 152

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
606	o Tax Form - IRS Master File indicates that the taxpayer is not allowed to claim the Earned Income Credit for this tax year.	Pg 99
607	o Form 8866 - If more than one Form 8866 is present, then only the first occurrence of Form 8866 can have significant data in Total Interest Due on Increase (SEQ 430) or Total Interest to be Refunded on Decrease (SEQ 440).	Pg 156
608-609	Reserved	
610	o Tax Form - If Address Ind (SEQ 097) is equal to "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 062), Foreign City, State or Province, Postal Code (SEQ 064), and Foreign Country (SEQ 066); and the following fields cannot be present: Name Line 2 (SEQ 070), Street Address (SEQ 080), City (SEQ 083), State Abbreviation (SEQ 087), and Zip Code (SEQ 095).  If Address Ind (SEQ 097) is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 062), Foreign City, State or Province, Postal Code (SEQ 064), and Foreign Country (SEQ 066).	Pg 99
611	o Tax Form - Foreign Street Address (SEQ 062) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, hyphen (-), and slash (/).	Pg 99
612	o Tax Form - Foreign City, State or Province, Postal Code (SEQ 064) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).	Pg 100
613	o Tax Form - Foreign Country (SEQ 066) must be left justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alpha characters and spaces. Do not abbreviate the country name.	Pg 100
614	o Tax Form - Earned Income Credit (SEQ 1180) cannot be significant when State Abbreviation (SEQ 087) equals "AS", "GU", "MP", "PR", or "VI", or when Address Ind (SEQ 097) equals "3".	Pg 100
615	o Tax Form - If State Abbreviation (SEQ 087) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind (SEQ 097) equals "3"; <b>or any of the following forms are present: Form 4563, Form 5074, Form 8689</b> , then the return must be processed at Andover Service Center.	Pg 100

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
616	<ul style="list-style-type: none"><li>o Form W2 - When Employee Address Continuation (SEQ 105) is significant, then a period (.) must be present in Employee State (SEQ 113).</li></ul> <p>Form W2G - When Winner's Address Continuation (SEQ 143) is significant, then a period (.) must be present in Winners' State (SEQ 146).</p> <p>Form 1099R - When Recipient's Address Continuation (SEQ 080) is significant, then a period (.) must be present in Recipient's State (SEQ 092).</p>	Pg 121, 122, 123
617-618	Reserved	
619	<ul style="list-style-type: none"><li>o Form 8379 - First Injured Spouse Box (SEQ 030) and Second Injured Spouse Box (SEQ 060) cannot both equal "X" and cannot both equal blank.</li></ul>	Pg 141
620	<ul style="list-style-type: none"><li>o Form 8379 - When Form 8379 is present, the following fields must be significant: either First Injured Spouse Box (SEQ 030) or Second Injured Spouse Box (SEQ 060), and either Community Property State-Yes Box (SEQ 150) or Community Property State-No Box (SEQ 160).</li></ul>	Pg 141
621	<ul style="list-style-type: none"><li>o Form 8379 - When Community Property State Yes Box (SEQ 150) is equal to "X", <b>one or more of the following community state's abbreviation must be significant:</b><ul style="list-style-type: none"><li>SEQ 161 Community Property State Abbreviation for Arizona;</li><li>SEQ 162 Community Property State Abbreviation for California;</li><li>SEQ 163 Community Property State Abbreviation for Idaho;</li><li>SEQ 164 Community Property State Abbreviation for Louisiana;</li><li>SEQ 165 Community Property State Abbreviation for Nevada;</li><li>SEQ 166 Community Property State Abbreviation for New Mexico;</li><li>SEQ 167 Community Property State Abbreviation for Texas;</li><li>SEQ 168 Community Property State Abbreviation for Washington;</li><li>and/or</li><li>SEQ 169 Community Property State Abbreviation for Wisconsin.</li></ul></li><li>o See Attachment 5 - Community Property States Abbreviations</li></ul>	Pg 142
622	<ul style="list-style-type: none"><li>o Form 8379 - When Total Other Income-Joint Return (SEQ 210) is significant, then the sum of Total Other Income-Injured Spouse (SEQ 220) and Total Other Income-Other Spouse (SEQ 230) must equal Total Other Income-Joint Return (SEQ 210).</li></ul>	Pg 142
623	<ul style="list-style-type: none"><li>o Form 8379 - When Standard Deduction-Joint Return (SEQ 510) is significant, then the following cannot be present: Itemized Deduction-Joint Return (SEQ 540), Itemized Deduction-Injured Spouse (SEQ 550) or Itemized Deduction-Other Spouse (SEQ 560).</li></ul>	Pg 142

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
624	o Form 8379 - When Itemized Deduction-Joint Return (SEQ 540) is significant, then the sum of Itemized Deduction-Injured Spouse (SEQ 550) and Itemized Deduction-Other Spouse (SEQ 560) must equal Itemized Deduction-Joint Return (SEQ 540).	Pg 142
625	o Form 8379 - When Exemptions-Joint Return (SEQ 570) is present , then either Exemptions-Injured Spouse (SEQ 580) or Exemptions-Other Spouse (SEQ 590) must be present and Exemptions-Joint Return (SEQ 570) must equal Total Exemptions (SEQ 360) of Form 1040/1040A.	Pg 142
626	o Form 8379 - When Credits-Joint Return (SEQ 600) is present, then the sum of Credits-Injured Spouse (SEQ 610) and Credits-Other Spouse (SEQ 620) must equal Credits-Joint Return (SEQ 600).	Pg 142
627	o Form 8379 - When Estimated Tax Payments-Joint Return (SEQ 690) is significant, the sum of Estimated Tax Payments-Injured Spouse (SEQ 700) and Estimated Tax Payments-Other Spouse (SEQ 710) must equal Estimated Tax Payments-Joint Return (SEQ 690).	Pg 142
628	o Form 8379 - When Form 8379 is present, Form 2555/2555EZ must not be present.	Pg 142
629	o Form 8379 - When Form 8379 is present, the following fields on Form 1040/1040A/1040EZ must not be present: Foreign Street Address (SEQ 062), Foreign City, State or Province (SEQ 064), or Foreign Country (SEQ 066).	Pg 143
630	o Form 8379 - When Form 8379 is present, the State Abbreviation (SEQ 087) of Form 1040/1040A/1040EZ cannot equal "AS", "GU", "MP", "PR", or "VI".	Pg 143
631	o Form 8379 - When 8379 is present, Filing Status (SEQ 130) of Form 1040/1040A must equal "2" (Married Filing Joint) or Secondary SSN (SEQ 030) of Form 1040EZ must be present.	Pg 143



ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
632	<ul style="list-style-type: none"><li>o Form 5471 - When Category of Filer-3 (SEQ 135) is significant, Category 3 Attachment (SEQ 136) must equal "STMbnn".</li><li>o When Other Income (Functional Currency) (SEQ 2110) or Other Income (U.S. Dollars) (SEQ 2130) is significant, Attach Schedule-Other Income (SEQ 2140) must equal "STMbnn".</li><li>o When Other Deductions (Functional Currency) (SEQ 2290) or Other Deductions (U.S. Dollars) (SEQ 2310) is significant, Attach Schedule-Other Deductions (SEQ 2320) must equal "STMbnn".</li><li>o When Other Current Assets - Beginning (SEQ 2770) or Other Current Assets - End (SEQ 2790) is significant, Other Current Assets (Attach Schedule) (SEQ 2800) must equal "STMbnn".</li><li>o When Investment In Subsidiaries - Beginning (SEQ 2830) or Investment In Subsidiaries - End (SEQ 2850) is significant, Investment In Subsidiaries (Attach Schedule)(SEQ 2860) must equal "STMbnn".</li><li>o When Other Investments - Beginning (SEQ 2870) or Other Investments - End (SEQ 2890) is significant, Other Investments (Attach Schedule) (SEQ 2900) must equal "STMbnn".</li><li>o When Other Assets - Beginning (SEQ 3090) or Other Assets - End (SEQ 3110) is significant, Other Assets (Attach Schedule) (SEQ 3120) must equal "STMbnn".</li><li>o When Other Current Liabilities - Beginning (SEQ 3170) or Other Current Liabilities - End (SEQ 3190) is significant, Other Current Liabilities (Attach Schedule) (SEQ 3200) must equal "STMbnn".</li><li>o When Other Liabilities - Beginning (SEQ 3230) or Other Liabilities - End (SEQ 3250) is significant, Other Liabilities (Attach Schedule) (SEQ 3260) must equal "STMbnn".</li><li>o When Paid-in or Capital Surplus - Beginning (SEQ 3305) or Paid-in or Capital Surplus - End (SEQ 3315) is significant, Paid-in or Capital Surplus (Attach Reconciliation) (SEQ 3320) must equal "STMbnn".</li><li>o When Own 10% Interest in a Partnership - Yes (SEQ 3410) is significant, Own 10% Yes Attachment (SEQ 3425) must equal "STMbnn".</li><li>o When Own Interest in a Trust - Yes (SEQ 3430) is significant, Own Interest Yes Attachment (SEQ 3445) must equal "STMbnn".</li><li>o When Own Foreign Entities - Yes (SEQ 3450) is significant, Own Foreign Entities Yes Attachment (SEQ 3465) must equal "STMbnn".</li></ul>	Pg 138, 139

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
	o When Other Earnings (Net Additions) (SEQ 3620) or Other Earnings (Net Subtractions) (SEQ 3630) is significant, Other Earnings (Attach Schedule) (SEQ 3635) must equal "STMbnn".	
	o When Income of Foreign Corporation Blocked (Yes Box) (SEQ 3790) or Did Any Become Unblocked (Yes Box) (SEQ 3800) is significant, Statement (If Yes, Explain) (SEQ 3810) must equal "STMbnn".	
633	o Form 5471 - The following fields must be positive: SEQs 2730, 2740, 2930, 2940, 2970, 2980, 3070, 3080, 3350 and 3360.	Pg 139
634	o Schedule N (Form 5471) - If Deduction for Dividends Paid During Tax Year (SEQ 750) is significant, then Deduction for Dividends Paid During Tax Year (SEQ 750) must equal Deduction for Dividends Paid (SEQ 640).	Pg 139
635	o Form 8865 - When Category 1 Filer (SEQ 080) is significant, Pages 2 through 7 of Form 8865 must be present.	Pg 153
636	o Form 8865 - When Category 1 Filer (SEQ 080) or Category 2 Filer (SEQ 090) is significant, at least one Schedule K-1 (Form 8865) must be present.	Pg 153
637	o Form 8865 - Business Activity Code (SEQ 690) must be within the valid range (111100 - 813000).	Pg 153
638	o Form 8865 - When Owns Direct Interest (SEQ 1040) is significant, all of the following fields must be significant: Name Constructive Ownership (SEQ 1050), Address Constructive Ownership (SEQ 1060), City Constructive Ownership (SEQ 1070), State Constructive Ownership (SEQ 1080), Zip Code Constructive Ownership (SEQ 1090) and Identifying Number Constructive Ownership (SEQ 1100).	Pg 153
639	o Form 8865 - When Total (SEQ 2240) is significant, Gross Receipts or Sales (SEQ 2220) or Less Returns and Allowances (SEQ 2230) must be significant.	Pg 153
640	o Form 8865 - When Gross Profit (SEQ 2260) is significant, Total (SEQ 2240) or Cost of Goods Sold (SEQ 2250) must be significant.	Pg 153
641	o Form 8865 - When Net Farm Profit (Loss) (SEQ 2280) is significant, Schedule F (Form 1040) must be present.	Pg 153
642	o Form 8865 - When Total Income (Loss) (SEQ 2310) is significant, one of the following fields must be significant: Gross Profits (SEQ 2260), Ordinary Income (Loss) (SEQ 2270), Net Farm Profit (Loss) (SEQ 2280), Net Gain (Loss)(SEQ 2290) or Other Income (Loss) (SEQ 2300).	Pg 153

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
643	o Form 8865 - When Total Deductions (SEQ 2450) is significant, one of the following fields must be significant: Salaries & Wages (SEQ 2320), Guaranteed Payments to Partners (SEQ 2330), Repairs & Maintenance (SEQ 2340), Bad Debts (SEQ 2350), Rent (SEQ 2360), Taxes & Licenses (SEQ 2370), Interest (SEQ 2380), Depreciation (SEQ 2390), Less Depreciation Reported on Schedule A (SEQ 2400), Depletion (SEQ 2410), Retirement Plans (SEQ 2420), Employee Benefit Programs (SEQ 2430) or Other Deductions (SEQ 2440).	Pg 154
644	o Form 8865 - When Net Short-Term Capital Gain or (Loss) (SEQ 2750) is significant, Net Short-Term Capital Gain or (Loss) (SEQ 3230) or Other Income (Loss) (SEQ 3300) must be significant.	Pg 154
645	o Form 8865 - When Combine Lines 6-10 in Column (g) (SEQ 3120) is significant, 28% Rate Gain (Loss) (SEQ 3250) or Other Income (Loss) (SEQ 3300) must be significant.	Pg 154
646	o Form 8865 - When Net Long-Term Capital Gain or (Loss) (SEQ 3130) is significant, Net Long-Term Capital Gain or (Loss) (SEQ 3240) or Other Income (Loss) (SEQ 3300) must be significant.	Pg 154
647	o Form 8865 - When Net Section 1231 Gain (Loss) (SEQ 3290) is significant, Form 4797 must be present.	Pg 154
648	o Form 8865 - When Expenditures Related to Rental Real Estate (SEQ 3390) is significant, Form 3468 must be present.	Pg 154
649	o Form 8865 - When Total Foreign Taxes (SEQ 3690) is significant, Foreign Taxes (Paid) (SEQ 3670) or Foreign Taxes (Accrued) (SEQ 3680) must be significant.	Pg 154
650	o Form 8865 - Only one of the following fields can be significant: Foreign Taxes (Paid) (SEQ 3670) or Foreign Taxes (Accrued) (SEQ 3680).	Pg 154
651	o Form 8586 - If "Eligible Basis of Building(s)" (SEQ 030) is significant, 1 or more Forms 8609 must be present.	Pg 143
652	o Form 8586 - If "Qualified Basis of Low-Income Buildings" (SEQ 040) is significant, 1 or more Forms 8609 must be present.	Pg 143
653	o Form 8586 - If "Current Year Credit" (SEQ 110) is significant, one or more Forms 8609 must be present.	Pg 143
654	o Form 8586 - If "Number of Forms 8609 Attached" (SEQ 020) is significant, a matching number of Forms 8609 must be present and a matching number of Schedules A (Form 8609) must be present	Pg 143
655, 656	Reserved	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
657	o Form 8586 - Flow-through Entity EIN (SEQ 115) must be numeric and the first two digits must equal a valid District Office Code. Refer to Attachment 7 for District Office Codes.	Pg 144
658 659	Reserved	
660	o Form 8586 - When <b>Passive Activity or Total Current Year Credit (SEQ 0140) and Net Income Tax (SEQ 300) both contain an entry greater than zero</b> , Form 6251 must be present.	Pg 144

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
661	<ul style="list-style-type: none"><li>o Form 8865 - When Number of Foreign Disregarded Entities (SEQ 960) is significant, Attach List of Entities (SEQ 965) must equal "STMbnn".</li><li>o When Ordinary Income (Loss)(SEQ 2270) is significant, Ordinary Income (Loss)(Attach Schedule)(SEQ 2275) must equal "STMbnn".</li><li>o When Other Income (Loss) (SEQ 2300) is significant, Other Income (Loss)(Attach Schedule)(SEQ 2305) must equal "STMbnn".</li><li>o When Other Deductions (SEQ 2440) is significant, Other Deductions (Attach Schedule) (SEQ 2445) must equal "STMbnn".</li><li>o When Expenses From Other Rental Activities (SEQ 3180) is significant, Expenses (Attach Schedule)(SEQ 3185) must equal "STMbnn".</li><li>o When Other Portfolio Income (Loss) (SEQ 3270) is significant, Other Portfolio (Attach Schedule) (SEQ 3275) must equal "STMbnn".</li><li>o When Other Income (Loss) (SEQ 3300) is significant, Other Income (Loss) (Attach Schedule) (SEQ 3305) must equal "STMbnn".</li><li>o When Charitable Contributions (SEQ 3310) is significant, Charitable Contributions (Attach Schedule) (SEQ 3315) must equal "STMbnn".</li><li>o When Deductions Related to Portfolio Income (SEQ 3330) is significant, Deductions Related to Portfolio Income (Itemize) (SEQ 3335) must equal "STMbnn".</li><li>o When Other Deductions (SEQ 3340) is significant, Other Deductions (Attach Schedule) (SEQ 3345) must equal "STMbnn".</li><li>o When Other Adjustments &amp; Tax Preference Items (SEQ 3540) is significant, Other Adjustments (Attach Schedule) (SEQ 3545) must equal "STMbnn".</li><li>o When Other Current Assets BOY (SEQ 3940) or Other Current Assets EOY (SEQ 3950) is significant, Other Current Assets (Attach Schedule) (SEQ 3955) must equal "STMbnn".</li><li>o When Other Investments BOY (SEQ 3980) or Other Investments EOY (SEQ 3990) is significant, Other Investments (Attach Schedule) (SEQ 3995) must equal "STMbnn".</li><li>o When Other Assets BOY (SEQ 4200) or Other Assets EOY (SEQ 4210) is significant, Other Assets (Attach Schedule) (SEQ 4215) must equal "STMbnn".</li></ul>	Pg 155, 156

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
	o When Other Current Liabilities BOY (SEQ 4280) or Other Current Liabilities EOY (SEQ 4290) is significant, Other Current Liabilities (Attach Schedule) (SEQ 4295) must equal "STMbnn".	
	o When Other Liabilities BOY (SEQ 4340) or Other Liabilities EOY (SEQ 4350) is significant, Other Liabilities (Attach Schedule) (SEQ 4355) must equal "STMbnn".	
	o When Listed Categories BOY (SEQ 4460) or Listed Categories EOY (SEQ 4470) is significant, Listed Categories (Attach Schedule) (SEQ 4475) must equal "STMbnn".	
	o When Total Other Increases (SEQ 4690) is significant, Other Increases (Itemize) (SEQ 4685) must equal "STMbnn".	
	o When Total Other Decreases (SEQ 4730) is significant, Other Decreases (Itemize) (SEQ 4725) must equal "STMbnn".	
662	o Form 8865 - The following fields must be positive: SEQs 2320, 2330, 2360, 2370, 2380 and 3100.	Pg 156
663	o Schedule K-1 (Form 8865) - The following fields must be positive: SEQs 320, 370, 380, 390, 440 and 480.	Pg 156
664	o Reserved	
665	o Form 8801 - Total Tax Credits (SEQ 220) must be greater than zero.	Pg 146
666	o Form 1040 - If Form 8801 Block (SEQ 1005) is equal to "X", then Form 8801 must be present.	Pg 112
667	o Form 4797 - If Form 4797 is present and Gain/Loss (Form 8824 Sec 1231) (SEQ 456) or Form 8824 Ordinary Gain/Loss for Entire Yr (SEQ 974) is significant, then Form 8824 must be present.	Pg 135
668	o Self-Select PIN Program - The Primary Taxpayer is ineligible to participate in the Self-Select PIN program since the Primary Taxpayer is a duplicate on the IRS File.	Pg 197
669	o Self-Select PIN Program - The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program since the Secondary Taxpayer is a duplicate on the IRS File.	Pg 197
670	o <b>Authentication Record - When the PIN Type Code (SEQ 008) is equal to "S", then the following fields must be present; Primary Date of Birth (SEQ 010), Primary Prior Year Adjusted Gross Income (SEQ 020), Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075), PIN Authorization Code (SEQ 080) and ERO EFIN/PIN (SEQ 090).</b>	Pg 159 197

# ATTACHMENT 1

## ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
671	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "S" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 040), Spouse Prior Year Adjusted Gross Income (SEQ 050) and Spouse Signature (SEQ 065).	Pg 159, 197
672	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P" or "S", then the ERO EFIN/PIN (SEQ 090) must be present.  o When the PIN Type Code (SEQ 008) is equal to "O", then the ERO EFIN/PIN (SEQ 090) cannot be present.	Pg 159, 197
673	o Authentication Record - For On-Line Returns only, when the PIN Type Code (SEQ 008) is blank (No PIN Used), then the Jurat/Disclosure Code (SEQ 075) must equal "B".	Pg 159, 197
674	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P", "S" or "O", then Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros. and The Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 035) on the Authentication Record.	Pg 159, 197
675	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P", "S" or "O" and the Filing Status (SEQ 130) is "2" (Married Filing Jointly), then Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros. And The Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 065) on the Authentication Record.	Pg 159, 197
676	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P", "S", or "O" and the Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 035) and Spouse Signature (SEQ 065) both must be present.  When the PIN Type Code (SEQ 008) is equal to "P", "S" or "O" and the Filing Status is other than "2" (Married Filing Jointly), then the Spouse Signature (SEQ 065) cannot be present.	Pg 160, 198
677	o Self-Select PIN Program - The Primary Taxpayer is ineligible to participate in the Self-Select PIN program <b>since they are under the age of sixteen.</b>	Pg 198
678	o Self-Select PIN Program - The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program <b>since they are under the age of sixteen.</b>	Pg 198
679	o Authentication Record - When the PIN TYPE Code (SEQ 008) is equal to "S" or "O", the Primary Prior Year Adjusted Gross Income (SEQ 020) <b>must match</b> the Primary Prior Year Adjusted Gross Income on the IRS Master File.	Pg 160, 198

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
680	o Authentication Record - When the PIN TYPE Code (SEQ 008) is equal to "S" or "O" and the Filing Status (SEQ 130) is "2" (Married Filing Jointly), the Spouse Prior Year Adjusted Gross Income (SEQ 050) must match the Spouse Prior Year Adjusted Gross Income on the IRS Master File.	Pg 160, 198
681	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "O", then the following fields must be present; Primary Date of Birth (SEQ 010), Primary Prior Year Adjusted Gross Income (SEQ 020), Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075) and PIN Authorization Code (SEQ 080).	Pg 160, 198
682	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "O" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 040), Spouse Prior Year Adjusted Gross Income (SEQ 050) and Spouse Signature (SEQ 065).	Pg 160, 198
683	o Authentication Record - When the PIN TYPE Code (SEQ 008) is equal to "P" or "S", the first six numeric of the ERO EFIN/PIN (SEQ 090) must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN)(11 digits total).	Pg 160, 199
684	o Authentication Record - When the PIN TYPE Code (SEQ 008) is equal to "P", "S" or "O", then the Paper Document Indicator 1 (SEQ 150) or Paper Document Indicator 3 (SEQ 170) or Paper Document Indicator 4 (SEQ 180) or Paper Documents Indicator 5 (SEQ 185) or Paper Document Indicator 6 (SEQ 188) or Paper Documents Indicator 7 (SEQ 189) of Summary Record cannot be present.	Pg 160, 199
685	o Summary Record - Number of Preparer Note Records (SEQ 110) must equal the number of preparer notes computed by the IRS.	Pg 163
686	o Summary Record - Number of Election Explanation Records (SEQ 120) must equal the number of election explanations computed by the IRS.	Pg 163
687	o Summary Record - Number of Regulatory Explanation Records (SEQ 130) must equal the number of regulatory explanations computed by the IRS.	Pg 163
688	o Summary Record - Count of Authentication Record (SEQ 140) must equal the count of authentication record computed by the IRS.	Pg 163
689	o Authentication Record - The year of Taxpayer Signature Date (SEQ 070) must equal current processing year.	Pg 163, 199
690	o Form Payment (Balance Due ) - If Refund (SEQ 1270) of the Tax Form is greater than zero, then a Tax Type Code of Form 1040, Form 1040A or Form 1040EZ or Form 1040T cannot be present.	Pg 158
691	o Form Payment (Balance Due) - Amount of Tax Payment (SEQ 060) cannot be greater than Amount Owed (SEQ 1290) of the Tax Form.	Pg 158
692	o Form Payment - Amount of Tax Payment (SEQ 060) must be greater than zero.	Pg 158



ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
693	o Form Payment - When there are two occurrences of Form Payments, one of the occurrences must have a Tax Type Code (SEQ 070) of "1040S".	Pg 158
694	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "S", then the Jurat/Disclosure Code (SEQ 075) must equal "C".	Pg 160, 199
695	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P", then the Jurat/Disclosure Code (SEQ 075) must equal "D".	Pg 160, 199
696	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "O", then the Jurat/Disclosure Code (SEQ 075) must equal "A".	Pg 160, 199
697	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P", then the following fields must be present; Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075), PIN Authorization Code (SEQ 080) and ERO EFIN/PIN (SEQ 090).	Pg 161, 199
698	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the Spouse Signature (SEQ 065) must be present.	Pg 161, 199
699	o Authentication Record - When the PIN Type Code (SEQ 008) is equal to "P", then the following fields must NOT be present; Primary Prior Year Adjusted Gross Income (SEQ 020) and Spouse Prior Year Adjusted Gross Income (SEQ 050).	Pg 161, 199
700	o Form 6781 - When Mixed Straddle Account Election Box (SEQ 040) equals "X", Statement Required by Regulations (SEQ 050) must equal "STMbnn".	Pg 140
701	o Form 6781 - When Form 1099-B Adjustments (SEQ 200) is significant, Form 1099-B Adjustment Schedule (SEQ 190) must contain "STMbnn".	Pg 140
702	o Form 2120 - First name of Person Supported (SEQ 040), Last Name of Person Supported (SEQ 050) and Name of Person Claiming Dependent (SEQ 060) must be significant.	Pg 124
703	o Form 2120 - Name of T/P Not Claiming Dependent (SEQ 110), Original Signature is Maintained on File by T/P Indicator (SEQ 120), Street Address of T/P Not Claiming Dependent (SEQ 130), City of T/P Not Claiming Dependent (SEQ 140), State Abbr. of T/P Not Claiming Dependent (SEQ 150), and Zip Code of T/P Not Claiming Dependent (SEQ 160) must be significant.	Pg 124
704	o Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170) and Signature Date for T/P Not Claiming Dependent (SEQ 180) must be significant.	Pg 124

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
705	o Form 2120 - The SSN of Person Claiming the Dependent (SEQ 020) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.	Pg 124
706	o Form 2120 - The Year of the Tax Year for Claim (SEQ 030) must equal the Current Processing Year.	Pg 124
707	o Form 2120 - First Name of Person Supported (SEQ 040) must equal one of the following: Dependent First Name (SEQs 170, 180, 190, 200, 210, 220).  Last Name of Person Supported (SEQ 050) must equal one of the following: Dependent Last Name (SEQs 171, 181, 191, 201, 211, 221)	Pg 124
708	o Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170) must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeroes or all nines. Refer to Attachment 8 for valid ranges of Social security Numbers.  o Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170) cannot equal Primary SSN (SEQ 010) of Form 1040/1040A and Filing Status (SEQ 130) equals "1", "3", "4", or "5"  o Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170) cannot equal Primary SSN (010) or Secondary SSN (SEQ 030) of Form 1040/1040A with Filing Status (SEQ 130) equals "2".	Pg 125
709	o Reserved	
710	o Form 9465 - When Direct Debit information is present, Routing Transit Number (SEQ 330)(RTN) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transmit Number validation.  o Bank Account Number (SEQ 340) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.  o If Routing Transit Number (SEQ 330) or Bank Account Number (SEQ 340) is significant, then Checking Account Indicator (SEQ 350) or Savings Account Indicator (SEQ 360) must equal "X". Both cannot equal "X".	Pg 157
711	o Form 8082 - Only one of the Following fields can equal "X": Pass-Through Entity (Partnership) (SEQ 050) or Pass-Through Entity (Electing large Partnership) (SEQ 055) or Pass-Through Entity (S Corporation) (SEQ 060) or Pass-Through Entity (Estate) (SEQ 065) or Pass-Through Entity (Trust)(SEQ 070) or Pass-Through Entity (REMIC)(SEQ 075).	Pg 141

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
712	o Form 8082 - Identifying Number of Pass-Through Entity (SEQ 080) and Name of Pass-Through Entity (SEQ 090) must be significant.	Pg 141
713	o Form 8082 - The Identifying Number (SEQ 010) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 141
714	o Form 8697 - Employer Identification Number of Entity (SEQ 150) and Name of Entity (SEQ 140) on Form 8697 must be present.	Pg 146
715	o Form 8697 - Only one of the following fields can be significant; REG-Net Amount of Interest You Owe (SEQ 460) and SMI-Net Amount of Interest You Owe (SEQ 830).	Pg 146
716	o Form 8697 - Identifying Number (SEQ 080) must equal either Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 146
717	o Form 1040 - When F8697 Literal (SEQ 1129) is equal to "FORM 8697", then Form 8697 must be present.	Pg 112
	o Form 1040 - When F8697 Amount (SEQ 1130) is significant, then REG-Net Amount of Interest You Owe (SEQ 460) or SMI-Net Amount of Interest You Owe (SEQ 830) of Form 8697 must be significant.	
	o When REG-Net Amount of Interest You Owe (SEQ 460) or SMI-Net Amount of Interest You Owe (SEQ 830) of Form 8697 is significant, then F8697 Amount (SEQ 1130) must be significant.	
718-719	Reserved	
720	o Form 3800 - When any two or more of the following forms are present, Form 3800 must be present: Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847 or Form 8861.	Pg 129
721	o Form 1040 - When Other Form Literal (SEQ 1010) equals "8834", Form 8834 must be present.	Pg 112
	When Other Form Literal (SEQ 1010) equals "8844", Form 8844 must be present.	
	When Other Form Literal (SEQ 1010) equals "8859", Form 8859 must be present.	
722	o Form 1040 - When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present: Form 3800, Form 8396, Form 8801, Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8834, Form 8835, Form 8844, Form 8845, Form 8846, Form 8847, Form 8859, or Form 8861.	Pg 112
723	o Form 3468 - If Certified Historic Structures (SEQ 050) or Calculated Expenditures Certified Historic Struct.(SEQ 060) contains significant data, Paper Document Indicator 4 (SEQ 180) of the Summary Record must be significant.	Pg 129
724	o Form 3468 - If <b>Current Year Investment Credit (SEQ 160) and Net Income Tax (SEQ 320) both contain an entry greater than zero</b> , then Form 6251 must be present.	Pg 129

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
725	o Form 3800 - If Current Year Investment Credit (SEQ 020) is significant, then Form 3468 must be present.	Pg 129
726	o Form 3800 - If Current Year Work Opportunity Credit (SEQ 030) is significant, then Form 5884 must be present.	Pg 129
727	o Form 3800 - If Current Year Welfare to Work Credit (SEQ 040 ) is significant, then Form 8861 must be present.	Pg 129
728	o Form 3800 - If Current Year Credit for Alcohol Used As Fuel (SEQ 050) is significant, then Form 6478 must be present.	Pg 129
729	o Form 3800 - If Current Year Credit for Increasing Research (SEQ 060) is significant, then Form 6765 must be present.	Pg 129
730	o Form 3800 - If Current Year Low-Income Housing Credit (SEQ 070) is significant, then Form 8586 must be present.	Pg 129
731	o Form 3800 - If Current Year Enhanced Oil Recovery Credit (SEQ 080) is significant, then Form 8830 must be present.	Pg 129
732	o Form 3800 - If Current Year Disabled Access Credit (SEQ 090) is significant, then Form 8826 must be present.	Pg 129
733	o Form 3800 - If Current Year Renewable Electricity Production (SEQ 100) is significant, then Form 8835 must be present.	Pg 129
734	o Form 3800 - If Current Year Indian Employment Credit (SEQ 110) is significant, then Form 8845 must be present.	Pg 129
735	o Form 3800 - If Current Year Credit for Employer Social Security (SEQ 120) is significant, then Form 8846 must be present.	Pg 129
736	o Form 3800 - If Current Year Orphan Drug Credit (SEQ 130) is significant, then Form 8820 must be present.	Pg 129
737	o Form 3800 - If Current Year Credit for Contributions (SEQ 140 ) is significant, then Form 8847 must be present.	Pg 129
738	o Form 3800 - If Current Year Trans-Alaska Pipeline Credit (SEQ 150) is significant, then Current Yr Trans-Alaska Pipeline Attach Statement (SEQ 145) must equal "STMbnn".	Pg 130
739	o Form 3800 - If Passive Activity Credits (SEQ 180) is significant, then Passive Activity Credits (SEQ 180) must not be greater than Current Year General Business Credit (SEQ 170) .	Pg 130
740	o Form 3800 - If Subtract Line 3 from Line 2 (SEQ 190) is significant, then Subtract Line 3 from Line 2 (SEQ 190) must not be less than zero.	Pg 130
741	o Form 3800 - If Passive Activity Credits Allowed (SEQ 200) is significant, then Form 8582-CR must be present.	Pg 130
742	o Form 3800 - If <b>Tentative General Business Credit (SEQ 230) and Net Income Tax (SEQ 390) both contain an entry greater than zero</b> , then Form 6251 must be present.	Pg 130

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
743	o Form 3800 - The following fields must be positive: SEQs 020, 030, 050, 060, 070, 080, 090, 100, 110, 120, 130, 140, 150, 160, 180, 200, and 210.	Pg 130
744	o Form 5884 - If <b>Total Current Year Work Opportunity Credit (SEQ 0110) and Net Income Tax (SEQ 270) both contain an entry greater than zero</b> , then Form 6251 must be present.	Pg 139
745	o Form 6478 - Qualified Ethanol Fuel Production (020) cannot be greater than 15000000 (fifteen million).	Pg 140
746	o Form 6478 - If <b>Total Current Year Credit for Alcohol Used as Fuel (SEQ 230) and Net Income Tax (SEQ 390) both contain an entry greater than zero</b> , then Form 6251 must be present.	Pg 140
747	o Form 6765 - Fixed-base Percentage (SEQ 100) cannot be greater than 16% (016000).	Pg 140
748	o Form 6765 - If Subtract Line 2 from Line 1 - Sect. A (SEQ 040), Subtract Line 11 from Line 8 (SEQ 130), Subtract line 18 from Line 17 (SEQ 220), Subtract Line 27 from Line 25 (SEQ 310), Subtract Line 29 from Line 25 (SEQ 330) Subtract Line 30 from Line 28 (SEQ 340), Subtract Line 32 from Line 25 (360), and Subtract Line 33 from line 30 (SEQ 370) cannot be less than zero.	Pg 140
749	o Form 6765 - If <b>Subtract Line 43 from Line 42 (SEQ 530) and Net Income Tax (SEQ 690) both contain an entry greater than zero</b> , then Form 6251 must be present.	Pg 140
750	o Form 8820 - If <b>Total Current Year Orphan Drug Credit (SEQ 050) and Net Income Tax (SEQ 210) both contain an entry greater than zero</b> , then Form 6251 must be present.	Pg 148
751	o Form 8826 - Subtract Line 2 from Line 1 (SEQ 030) cannot be less than zero.	Pg 148
752	o Form 8826 - Total Current Year Disabled Access Credit (SEQ 070) cannot be greater than 5000.	Pg 148
753	o Form 8826 - If <b>Total Current Year Disabled Access Credit (SEQ 070) and Net Income Tax (SEQ 230) both contain an entry greater than zero</b> , then Form 6251 must be present.	Pg 148
754	o Form 8830 - If <b>Total Current Year Credit (SEQ 050) and Net Income Tax (SEQ 210) both contain an entry greater than zero</b> , then Form 6251 must be present.	Pg 148
755	o Form 8834 - If <b>Tentative Qualified Electric Vehicle Credit (SEQ 230) and Net Regular Tax (SEQ 360) both contain an entry greater than zero</b> , then Form 6251 must be present.	Pg 148
756	o Form 8835 - If <b>Total Current Year Credit (SEQ 200) and Net Income Tax (SEQ 360) both contain an entry greater than zero</b> , then Form 6251 must be present.	Pg 148
757	o Form 8844 - If <b>Tentative EZE Credit (SEQ 120) and Net Income Tax (SEQ 280) both contain an entry greater than zero</b> , then Form 6251 must be present.	Pg 150

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
758	o Form 8845 - If <b>Total Current Year Credit (SEQ 070) and Net Income Tax (SEQ 230) both contain an entry greater than zero</b> , then Form 6251 must be present.	Pg 150
759	o Form 8846 - If <b>Total Current Year Credit (SEQ 080) and Net Income Tax (SEQ 240) both contain an entry greater than zero</b> , then Form 6251 must be present.	Pg 150
760	o Form 8847 - If <b>Total Current Year CDC Credit (SEQ 050) and Net Income Tax (SEQ 210) both contain an entry greater than zero</b> , then Form 6251 must be present.	Pg 150
761	o Form 8859 - Divide Line 3 by \$20,000 (SEQ 140) cannot be greater than a decimal of 1.0000.	Pg 152
762	o Form 8861 - If <b>Total Current Year Welfare-to-Work Credit (SEQ 080) and Net Income Tax (SEQ 240) both contain an entry greater than zero</b> , then Form 6251 must be present.	Pg 152
763-769	Reserved	
770	o Tax Form - If <b>Third Party Designee "Yes" Box (SEQ 1303)</b> is equal "X", then Name of Paid Preparer must be significant.  <b>Third Party Designee "Yes" Box (SEQ 1303) and Third Party Designee "No" Box (SEQ 1305)</b> cannot both equal "X".	Pg 100
771	o Form 8621- Identifying Number (SEQ 020) must be significant.	Pg 145
772	o Form 8621 - When Total Distributions From PFIC During Current Tax Year (SEQ 500) or Total Distributions, Reduced (SEQ 510) or Enter Gain (LOSS) of A Sec. 1291 Fund (SEQ 550) is significant then Attach statement for each Distribution and Disposition (SEQ 555) must contain "STMbnn".	Pg 145
773	o Form 8621 - If Elect to Treat PFIC as QEF (SEQ 230) equals "X" then PRO RATA Share of the Ordinary Earnings of the QEF (SEQ 290), Portion of Line 1a (SEQ 300), Subtract Line 1b from Line 1a (SEQ 310), PRO RATA Share of Total NET Capital Gain of QEF (SEQ 320), Portion of Line 2a (SEQ 330) and Subtract Line 2b from Line 2a (SEQ 340) must be significant.	Pg 145
774	o Form 8621 - When Elect to Recognize Gain on Sale of Interest in PFIC (SEQ 240) equals "X", then Enter Gain (Loss) of Stock of A Sec. 1291 Fund (SEQ 550) must be significant.	Pg 145
775	o Form 8621 - When Elect to Treat POST 1986 Earnings & Profits as an Excess Distribution (SEQ 250) equals "X", then Subtract Line 10d from Line 10a (SEQ 540) must be significant.	Pg 146
776	o Form 8621 - When Elect to Extend Time of PYMT (SEQ 260) equal "X", then Add Lines 1c and 2c (SEQ 350), Total amount of Cash & Fair Market Value of Other Property Distributed (SEQ 360), Enter Portion of Line 3a (SEQ 370), Add Lines 3b and 3c (SEQ 0380), Subtract Line 3d From Line 3a (SEQ 390), Total Taxable Income For the Tax Year (SEQ 400), Total Tax Without Regard to Amount on Line 3e (SEQ 410) and Subtract Line 4b From Line 4a (SEQ 420) must be significant.	Pg 146

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
777	o Form 8621 - If Elect to Recognize Gain On Sale of Interest In PFIC on Last Day (SEQ 270) equal "X", then Subtract Line 10d From Line 10a (SEQ 540) or Enter Gain (Loss) of Stock of A Sec. 1291 Fund (SEQ 550) must be significant.	Pg 146
778	o Form 1040 - When F8611 Literal (SEQ 1114) equals "LIHCR" and F8611 Amount (SEQ 1116) is significant, then Form 8611 must be present.	Pg 112
779	o Form 1040 - If F8693 Approved Indicator (SEQ 1118) is significant, then F8693 Approved Date (SEQ 1119) must be significant. If F8693 Approved Date (SEQ 1119) is significant, then F8693 Approved Indicator (SEQ 1118) must be significant	Pg 112
780	o Form 8609 - Percentage Aggregate Basis Financed (SEQ 250) must be equal to or greater than zero and cannot be blank.	Pg 144
781	o Form 8609 - If Form 8609 is present, then Paper Document Indicator 7 (SEQ 189) for Form 8609 must equal 1.	Pg 144
782	o Form 982 - When Discharge of Indebtedness in a Title 11 Case (SEQ 020) equals blank, Discharge of Indebtedness to the Extent Insolvent (SEQ 030) equals blank, Discharge of Qualified Real Prop Bus Indebtedness (SEQ 050) equals blank and Discharge of Qualified Farm Indebtedness (SEQ 040) is equal to "X", then Amt Excluded From Inc: To Reduce Basis (SEQ 150) must be blank.	Pg 122
783	o Form 982 - When Amt Excluded From Inc: Under Section 108(b)(5) (SEQ 100) is significant, then Attach Description of Transactions (SEQ 085) must equal "STMbnn".	Pg 122
784	o Form 982 - When Discharge of Qualified Real Prop Bus Indebtedness (SEQ 050) is significant, then Amt Excluded From Inc: Discharge of Qual Real Prop (SEQ 090) must be significant.	Pg 122
785	o Form 2439 - All of these fields must be significant: Company or Trust Name Control (SEQ 050), Company or Trust Name (SEQ 060), and Company or Trust Identification Number (SEQ 120).	Pg 125
786	o Form 2439 - Shareholder SSN (SEQ 130) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 125
787-789	Reserved	
790	o Form 1040 - If Form 2439 Block (SEQ 1202) equal "X", then Form 2439 must be present and vice versa.	Pg 112
791	o Form 1040 - If Other Payments (SEQ 1210) is significant, then at least one of the following must equal "X": Form 2439 Block (SEQ 1202), Form 4136 Block (SEQ 1205).	Pg 112
792-794	Reserved	
795	o Form W-2C - When Corrected Name Box (SEQ 100) is significant, then Employee's Incorrect Name (SEQ 350) must be significant.	Pg 122
796	o Form W-2C - When Employee's Correct SSN (SEQ 170) is present, then Employee's Incorrect SSN (SEQ 340) must be significant.	Pg 122
797-804	Reserved	

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>												
805	o TRANS Record B (TRANB) must be present.	Pg 81												
806	o TRANS Record A (TRANA) - Processing Site (SEQ 040) must equal a valid Electronic Filing site: "A" = Cincinnati, "B" = Ogden, "C" = Andover, "D" = Memphis, "E" = Austin.	Pg 81												
807-821	Reserved													
822	o TRANS Record A (TRANA) - Transmission Sequence for Julian Day (SEQ 080) matches a previously accepted transmission (Duplicate Transmission).	Pg 81												
823	o Unrecognizable Transmission - If there are any unrecognizable or inconsistent control data, the transmission will be rejected.	Pg 81												
824	o TRANS Record A (TRANA) - Transmitter EFIN (SEQ 110) must be present.	Pg 81												
825	o Invalid Sequence of Records in Transmission - The data records of the transmission must be in the following sequence: TRANA, TRANB, Return Records (1-500 for dial-up or 1-10,000 for dedicated/leased line or high speed protocol), and RECAP.  o The format and content of the TRANA, TRANB, and RECAP Records must be exactly as defined in Part II Record Layouts.	Pg 81												
826-829	Reserved													
830	o RECAP Record - Total EFT (SEQ 020) does not equal program-computed count. Total EFT Count is a count of Direct Deposit Requests and is incremented for each return that contains a non-blank character in any one of the Direct Deposit data fields (SEQ 1272, 1274, 1276, 1278) of the Tax Form. If an extraneous character is present within those fields, it will be counted as an EFT.	Pg 82												
831	o RECAP Record - Total Return Count (SEQ 030) does not equal program-computed count. Total Return Count is a count of returns transmitted and is incremented each time the Primary SSN within a Record ID changes.	Pg 82												
832-839	Reserved													
840	o RECAP Record - The following fields must equal those in the Trans Record A (TRANA): <table><tr><td>IDENTIFICATION</td><td>TRANA</td><td>RECAP</td></tr><tr><td>Electronic Trnsmttr Identification Number (ETIN)</td><td>SEQ 060</td><td>SEQ 040</td></tr><tr><td>Julian Day of Transmission</td><td>SEQ 070</td><td>SEQ 050</td></tr><tr><td>Transmission Sequence Number for Julian Day</td><td>SEQ 080</td><td>SEQ 060</td></tr></table>	IDENTIFICATION	TRANA	RECAP	Electronic Trnsmttr Identification Number (ETIN)	SEQ 060	SEQ 040	Julian Day of Transmission	SEQ 070	SEQ 050	Transmission Sequence Number for Julian Day	SEQ 080	SEQ 060	Pg 82
IDENTIFICATION	TRANA	RECAP												
Electronic Trnsmttr Identification Number (ETIN)	SEQ 060	SEQ 040												
Julian Day of Transmission	SEQ 070	SEQ 050												
Transmission Sequence Number for Julian Day	SEQ 080	SEQ 060												
841-899	Reserved													
900	o Primary SSN (SEQ 010) of the Tax Form cannot duplicate Primary SSN or Secondary SSN of any previously accepted electronic return for the current tax year.	Pg 87												
901	o Reserved													



ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
902	o Declaration Control Number (DCN) (SEQ 008) of the Tax Return Record Identification Page 1 cannot duplicate a DCN on a previously accepted electronic return for the current processing year.	Pg 87
903	o Secondary SSN (SEQ 030) of the Tax Form cannot duplicate the Secondary SSN of any previously accepted return for the current tax year. The Secondary SSN cannot have been filed previously as a Primary SSN for the current tax year.	Pg 87
904	o Primary SSN (SEQ 010) of the Tax Form cannot duplicate a Primary SSN within the same "drain" of returns.	Pg 87
905	o Declaration Control Number (DCN) (SEQ 008) of the Tax Return cannot duplicate a DCN within the same "drain" of returns.	Pg 87
906	o Secondary SSN (SEQ 030) of the Tax Return cannot duplicate a Secondary SSN within the same "drain" of returns.	Pg 87
907-998	Reserved	
999	o A maximum of 96 Error Reject Codes can be provided in the acknowledgment file. If more than 96 reject conditions are identified, the 96th Error Reject Code will be replaced with "999".	Pg 87

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ATTACHMENT 2

ACCEPTABLE ABBREVIATIONS

<u>Word</u>	<u>Abbreviation</u>	<u>Word</u>	<u>Abbreviation</u>
Air Force Base	AFB	Northeast, N.E.	NE
And	&	Northwest, N.W.	NW
Apartment	APT	One-fourth, or	1/4 *
Avenue	AVE	One-quarter	
Boulevard	BLVD	One-half	1/2 *
Building	BLDG	Parkway	PKY
Care of, or	%	Place	PL
In Care of		Post Office Box, or	PO BOX
Circle	CIR	P.O. Box	
Court	CT	Road	RD
Drive	DR	Route, Rte.	RT
East	E	R.D., Rural Delivery,	RR
Fort	FT	RFD, R.F.D., R.R., or	
General Delivery	GEN DEL	Rural Route	
Heights	HTS	South	S
Highway	HWY	Southeast, S.E.	SE
Island	IS	Southwest, S.W.	SW
Junction	JCT	Square	SQ
Lane	LN	Street	ST
Lodge	LDG	Terrace	TER
North	N	West	W

\* (For all fractions, enter a space before and after the number, e.g.,  
1012 1/2 ST)

For a complete listing of acceptable address abbreviations, see  
Document 7475, Catalogue # 7046E, State Abbreviations, Major City Codes and  
Address Abbreviations.

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**ATTACHMENT 3**

**STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES**

<b><u>State</u></b>	<b><u>Abbr.</u></b>	<b><u>Zip Code</u></b>	<b><u>State</u></b>	<b><u>Abbr.</u></b>	<b><u>Zip Code</u></b>
Alabama	AL	350nn-369nn	Mississippi	MS	386nn-397nn
Alaska	AK	995nn-999nn	Missouri	MO	630nn-658nn
Arizona	AZ	850nn-865nn	Montana	MT	590nn-599nn
Arkansas	AR	716nn-729nn, 75502	Nebraska	NE	680nn-693nn
California	CA	900nn-908nn, 910nn-961nn	Nevada	NV	889nn-898nn
Colorado	CO	800nn-816nn	New Hampshire	NH	030nn-038nn
Connecticut	CT	060nn-069nn	New Jersey	NJ	070nn-089nn
Delaware	DE	197nn-199nn	New Mexico	NM	870nn-884nn
District of Columbia	DC	200nn-205nn	New York	NY	004nn,005nn, 06390, 100nn-149nn
Florida	FL	320nn-339nn, 341nn,342nn, 344nn,346nn, 347nn,349nn	North Carolina	NC	270nn-289nn
Georgia	GA	300nn-319nn, 399nn	North Dakota	ND	580nn-588nn
Hawaii	HI	967nn,968nn	Ohio	OH	430nn-459nn
Idaho	ID	832nn-838nn	Oklahoma	OK	730nn-732nn, 734nn-749nn
Illinois	IL	600nn-629nn	Oregon	OR	970nn-979nn
Indiana	IN	460nn-479nn	Pennsylvania	PA	150nn-196nn
Iowa	IA	500nn-528nn	Rhode Island	RI	028nn,029nn
Kansas	KS	660nn-679nn	South Carolina	SC	290nn-299nn
Kentucky	KY	400nn-427nn, 45275	South Dakota	SD	570nn-577nn
Louisiana	LA	700nn-714nn, 71749	Tennessee	TN	370nn-385nn
Maine	ME	03801, 039nn-049nn	Texas	TX	733nn,73949, 750nn-799nn
Maryland	MD	20331, 206nn-219nn	Utah	UT	840nn-847nn
Massachusetts	MA	010nn-027nn, 055nn	Vermont	VT	050nn-054nn, 056nn-059nn
Michigan	MI	480nn-499nn	Virginia	VA	20041,201nn, 20301,20370, 220nn-246nn
Minnesota	MN	550nn-567nn	Washington	WA	980nn-986nn, 988nn-994nn
			West Virginia	WV	247nn-268nn
			Wisconsin	WI	49936, 530nn-549nn
			Wyoming	WY	820nn-831nn

ATTACHMENT 3 (continued)

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES FOR U.S.  
POSSESSIONS

<u>U.S. Possession</u>	<u>Abbr.</u>	<u>Zip Code</u>
American Samoa	AS	967nn
Guam	GU	9691n, 9692n
Commonwealth of the Northern Mariana Islands	MP	9695n
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

ATTACHMENT 4

APO/FPO CITY/STATE/ZIP CODES FOR MILITARY OVERSEAS ADDRESSES

<u>City</u>	<u>State</u>	<u>Zip Code</u>
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

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ATTACHMENT 5

Community Property State Abbreviations

Community Property States	Community Property State Abbreviations
Arizona	AZ
California	CA
Idaho	ID
Louisiana	LA
New Mexico	NM
Nevada	NV
Texas	TX
Washington	WA
Wisconsin	WI

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ATTACHMENT 6

CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS  
AND  
FORM 8453

1. Non-Paid Preparer Field for IRS-Sponsored Programs

The Non-Paid Preparer field on the tax form (Form 1040, Form 1040A, Form 1040EZ) should only contain an entry when the related paper tax return was prepared or reviewed through an IRS tax assistance program. These include VITA, Tax Counseling for the Elderly, Self-Help, and Outreach Programs, as well as the taxpayer assistance "walk-in" program in the district offices.

When a return is prepared or reviewed in one of these programs, a literal value identifying the specific program or special aspect of the program is either stamped and/or written in the Paid Preparer Information section of the tax form.

If one of the following literal values appears in the Paid Preparer Information section of the paper return, enter that literal value in SEQ 1330 of the tax form record:

"IRS-PREPARED"  
"IRS-REVIEWED"  
"TCE"  
"VITA"

In all other cases, enter blanks for fixed format or omit the field for variable format.

2. Self-Prepared Returns

If the taxpayer prepared the return or if the return was prepared by another person who was not paid to prepare the return, such as a friend or a relative, the Non-Paid Preparer field should be left blank.

**ATTACHMENT 6**

**CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS  
AND  
FORM 8453**

**3. Paid Preparer**

If the return was prepared by a paid preparer, then fields 1340 through 1410 of the tax form record must be completed, with the following exceptions:

**a. Self-Employed**

If the paid preparer is self-employed, then SEQ 1350 (Preparer Self-Employment Indicator) should equal "X", and either SEQ 1360 (Preparer SSN/Preparer TIN) or SEQ 1380 (Preparer Firm EIN) should be present.

**b. Employee of Preparer Firm**

If the paid preparer is not self-employed, then SEQ 1350 (Preparer Self-Employment Indicator) should be blank and both SEQ 1360 (Preparer SSN/Preparer TIN) and SEQ 1380 (Preparer Firm EIN) should be present.

**4. Electronic Return Originators (ERO's)**

**a. Collectors Who Do Not Change Data**

Some Electronic Return Originators who are not the paid preparer are erroneously entering their identifying information in the Paid Preparer fields of the tax form. The fact that a taxpayer is paying a fee to have the return filed electronically does not mean that the ERO is the paid preparer of the return.

**b. Collectors Who Change Data**

However, if the ERO changes the taxpayer's entries or computation on the return in a substantive manner (see Publication 1345), then the ERO is considered the paid preparer of the return and must enter his/her identifying information in the Paid Preparer fields of the tax form. This also applies when the return was originally prepared by a paid preparer and the ERO makes substantive changes to the original return information.

ATTACHMENT 6

**CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS  
AND  
FORM 8453**

Do not confuse the Paid and Non-Paid Preparer information requirements for the tax form (Form 1040, Form 1040A, Form 1040EZ) with the Form 8453 Electronic Return Originator requirements. The Electronic Return Originator must sign the Form 8453 and provide the applicable information as follows:

(1) Paid Self-Employed

If the ERO is the paid preparer and is self-employed, he/she must check the box "Check if self-employed", and enter his/her SSN/PTIN or EIN, as appropriate, as well as the Firm Name and Address data.

(2) Employee of Firm

If the ERO is the paid preparer and is an employee of a return preparation firm, he/she must enter his/her SSN/PTIN, as well as the Firm EIN, Firm Name and Address data.

(3) Collector

If the ERO did not prepare the return but collected it for electronic filing (transmission) purposes only, sign the Form 8453 in the ERO box, and enter the Firm EIN, Firm Name and Firm Address data. There is no requirement to provide his/her SSN/ **PTIN** in this case.

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ATTACHMENT 7

DISTRICT OFFICE CODES FOR EIN'S and EFIN'S

DISTRICT OFFICE CODES FOR EIN'S

The first two digits of a valid Employer Identification Number (EIN) must equal one of the 73 District Office (DO) Codes listed below:

01, 02, 03, 04, 05, 06;

11;

13, 14, 15, 16;

21, 22, 23, 24, 25;

31;

33, 34, 35, 36, 37, 38, 39;

41, 42, 43, 44, 45, 46, 47, 48;

51, 52, 53, 54, 55, 56, 57, 58, 59;

61, 62, 63, 64, 65, 66, 67, 68;

71, 72, 73, 74, 75, 76, 77;

81, 82, 83, 84, 85, 86, 87, 88;

91, 92, 93, 94, 95, 96, 97, 98, 99.

ATTACHMENT 7

DISTRICT OFFICE CODES FOR EIN'S AND EFIN'S

DISTRICT OFFICE CODES FOR EFIN'S

The first two digits of a valid **Electronic Filer Identification Number** (EFIN) must equal one of the 73 District Office (DO) Codes listed below:

01, 02, 03, 04, 05, 06;

08;

10, 11;

13, 14;

16, 17, 18;

21, 22, 23;

25;

29;

31, 32, 33, 34, 35, 36, 37, 38, 39;

41, 42, 43, 44, 45, 46, 47, 48, 49;

51, 52, 53, 54, 55, 56, 57, 58, 59;

61, 62, 63, 64, 65;

68;

71, 72, 73, 74, 75, 76, 77;

81, 82, 83, 84, 85, 86, 87, 88;

91, 92, 93, 94, 95

**98**

99.



ATTACHMENT 8

**SOCIAL SECURITY/TAXPAYER IDENTIFICATION NUMBERS**

Social Security/Taxpayer Identification Numbers are broken down as follows:

1 2 3       -    4 5       -    6 7 8 9  
Area        -    Group    -    Serial

**Valid Ranges for Social Security Number (SSN) :**

001-01-0001 through 690-99-9999 ,

700-01-0001 through 728-99-9999 ,

750-01-0001 through 763-99-9999 .

764-01-0001 through 899-99-9999 .

When the SSN "Group" contains zeros, the SSN is a test SSN and the return will be rejected.

When the SSN "Serial" contains all zeros, the return will be rejected.

**Valid Range for Individual Taxpayer Identification Number (ITIN) :**

900-70-0000 through 999-80-9999

The valid range for the ITIN "Area" is 900 through 999.

The valid range for the ITIN "Group" is 70 through 80.

The valid range for the ITIN "Serial" is 0000 through 9999.

An ITIN is a nine-digit number assigned by the Internal Revenue Service to taxpayers who are not eligible to obtain an SSN. It is used for tax purposes only.

**Valid Range for Adoption Taxpayer Identification Number (ATIN) :**

900-93-0000 through 999-93-9999

The valid range for the ATIN "Area" is 900 through 999.

The valid ATIN "Group" is 93.

The valid range for the ATIN "Serial" is 0000 through 9999.

An ATIN is a temporary nine-digit number issued by the Internal Revenue Service for an adoptive child. It is provided to individuals who are in the process of legally adopting a U.S. citizen or resident child and who are not eligible to obtain an SSN for that child in time to file their tax return.

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ATTACHMENT 9

POST OF DUTY (POD) CODES FOR FORMS 2555/2555 -EZ

If the country is not listed, use Post of Duty Code "85" - Other Countries

<u>POD</u> <u>Code</u>	<u>Name of</u> <u>Country</u>	<u>POD</u> <u>Code</u>	<u>Name of</u> <u>Country</u>
84	Afars & Issas	15	Bulgaria
84	Afghanistan	84	Burkina
15	Albania	75	Burma
84	Algeria	84	Burundi
08	Andorra	85	Byelarus
84	Angola	84	Cambodia
85	Anguilla	84	Cameroon
85	Antarctica	33	Canada - Alberta
49	Antigua & Barbuda	32	Canada - British Columbia
25	Arab Republic of Egypt	33	Canada - Manitoba
54	Argentina	37	Canada - New Brunswick
85	Armenia	37	Canada - Newfoundland
49	Aruba	32	Canada - Northwest Territory
84	Ascension Island	37	Canada - Nova Scotia
85	Ashmore & Cartier Islands	35	Canada - Ontario
68	Australia	37	Canada - Prince Edward Island
13	Austria	34	Canada - Quebec
15	Azerbaijan	33	Canada - Saskatchewan
85	Azores	84	Canton & Enderbury Islands
44	Bahamas	43	Cape Verde
25	Bahrain Islands	43	Cayman Islands
85	Baker Islands	84	Central African Republic
75	Bangladesh	75	Ceylon
49	Barbados	84	Chad
85	Bassas da India	02	Channel Islands
85	Belarus	54	Chile
11	Belgium	65	China (Taiwan)
45	Belize	38	China, People's Republic
29	Benin	85	Christmas Island (Indian Ocean)
44	Bermuda	84	Christmas Island (Pacific Ocean)
84	Bhutan	85	Clipperton Island
54	Bolivia	44	Cocos (Keeling) Islands
84	Botswana	45	Colombia
85	Bouvet Island	15	Commonwealth of Independent States (USSR)
53	Brazil	84	Comoro Islands
45	British Honduras	84	Congo
85	British Indian Ocean Territory		
49	British Virgin Islands		
84	Brunei		

ATTACHMENT 9

POST OF DUTY (POD) CODES FOR FORMS 2555/2555 -EZ

<u>POD Code</u>	<u>Name of Country</u>	<u>POD Code</u>	<u>Name of Country</u>
84	Cook Islands	85	Glorioso Islands
85	Coral Sea Islands Territory	02	Great Britain
45	Costa Rica	01	Great Britain - London
84	Cuba	19	Greece
19	Cyprus	84	Greenland
15	Czech Republic	84	Grenada
84	Dahomey	49	Guadeloupe
03	Denmark	45	Guatemala
84	Djibouti	02	Guernsey
49	Dominica	84	Guinea
44	Dominican Republic	84	Guinea-Bissau
45	Ecuador	49	Guyana
25	Egypt	44	Haiti
45	El Salvador	84	Heard Island & McDonald Island
84	Ellice Islands	14	Holland
02	England	45	Honduras
01	England - London	73	Hong Kong
84	Equatorial Guinea	85	Howland Island
85	Estonia	15	Hungary
84	Ethiopia	84	Iceland
85	Europa Island	75	India
84	Falkland Islands	74	Indonesia
84	Faroe Islands	84	Iran
85	Federated States of Micronesia	84	Iraq
84	Fiji	84	Iraq - Saudi Arabia Neutral Zone
03	Finland	02	Ireland
65	Formosa	02	Isle of Man
08	France	19	Israel
07	France - Paris	19	Italy
84	French Guinea	18	Italy - Rome
84	French Polynesia	84	Ivory Coast
85	French Southern & Antarctic Lands	84	Iwo Jima (Japan)
84	Gabon	44	Jamaica
84	Gambia	84	Jan Mayen
84	Gaza Strip	60	Japan
15	Georgia	59	Japan - Tokyo
13	Germany	02	Jersey
84	Ghana	84	Johnston Atoll
09	Gibraltar	84	Jordan
84	Gilbert Island	85	Juan de Nova Island

ATTACHMENT 9

POST OF DUTY (POD) CODES FOR FORMS 2555/2555 -EZ

<u>POD Code</u>	<u>Name of Country</u>	<u>POD Code</u>	<u>Name of Country</u>
84	Kampuchea	29	Mozambique
15	Kazakhstan	25	Muscat
29	Kenya	75	Myanmar
85	Kingman Reef	85	Namibia
84	Kiribati	70	Nauru
85	Korea, Democratic People's Rep. of	85	Navassa Island
61	Korea, Republic of	75	Nepal
25	Kuwait	14	Netherlands
15	Kyrgyzstan	49	Netherlands Antilles
84	Laos	84	New Caledonia
15	Latvia	70	New Hebrides (Ranuatn)
84	Lebanon	70	New Zealand
84	Lesotho	45	Nicaragua
09	Liberia	85	Niger
84	Libya	29	Nigeria
08	Lichtenstein	84	Niue (New Zealand)
15	Lithuania	84	Norfolk Island
08	Luxembourg	02	Northern Ireland
85	Macau	03	Norway
84	Madagascar	60	Okinawa (Japan)
84	Malawi	25	Oman
74	Malaysia	85	Other Countries
84	Maldives	75	Pakistan
84	Mali	85	Palau
19	Malta	85	Palmyra Atoll
85	Marshall Islands	48	Panama
85	Martinique	70	Papua-New Guinea
84	Mauritania	54	Paraguay
84	Mauritius	84	Persia
85	Mayotte	54	Peru
42	Mexico	63	Philippines
41	Mexico City	84	Pitcairn Islands
85	Micronesia, Federal States of	15	Poland
85	Midway Islands	09	Portugal
85	Moldova	74	Portuguese Timor
08	Monaco	25	Qatar
84	Mongolia	84	Reunion Island
49	Montserrat	15	Romania
84	Morocco	15	Russia
		84	Rwanda
		19	San Marino

ATTACHMENT 9

POST OF DUTY (POD) CODES FOR FORMS 2555/2555 -EZ

<u>POD Code</u>	<u>Name of Country</u>	<u>POD Code</u>	<u>Name of Country</u>
84	Sao Tome and Principe	84	Togo
24	Saudi Arabia	84	Tokelau Islands
02	Scotland	84	Tonga
84	Senegal	49	Trinidad & Tobago
84	Seychelles	85	Tromelin Island
84	Sierra Leone	85	Trust Territory of the Pacific Islands
74	Singapore	84	Tunisia
15	Slovakia (Slovic Republic)	19	Turkey
84	Solomon Islands	15	Turkmenistan
84	Somalia	43	Turks and Caicos Islands
28	South Africa	84	Tuvalu
85	South-West Africa	15	Ubekistin
85	Southern Rhodesia	84	Uganda
84	Southern Yemen	15	Ukraine
15	Soviet Union	85	Union of Soviet Socialist Republics
09	Spain	25	United Arab Emirates
85	Spratly Islands	02	United Kingdom
75	Sri Lanka	01	United Kingdom - London
49	St. Christmas-Nevis	84	Upper Volta
49	St. Christopher	54	Uruguay
49	St. Helena	85	Uzbekistan
49	St. Kitts & Nevis	70	Vanuatu
49	St. Lucia Island	18	Vatican City
37	St. Pierre & Miquelon	49	Venezuela
49	St. Vincent and the Grenadines	84	Vietnam
84	Sudan	85	Wake Island
84	Suriname	02	Wales
84	Svalbard	84	Wallis & Futuna
84	Swaziland	85	West Bank
03	Sweden	44	West Indies
10	Switzerland	85	Western Sahara
84	Syria	84	Western Samoa
65	Taiwan	84	Yemen (Aden)
15	Tajikistin	24	Yemen (Sanaa)
84	Tanzania, United Republic of	15	Yugoslavia
75	Thailand	29	Zaire
49	Tobago	84	Zambia
		29	Zimbabwe

ATTACHMENT 10

MAXIMUM NUMBER OF SCHEDULES AND FORMS

<u>Schedule or Form</u>	<u>Maximum Number</u>	<u>Schedule or Form</u>	<u>Maximum Number</u>
Form 1040	1	<b>Form 4563</b>	<b>2</b>
Form 1040A	1	Form 4684	1
Form 1040EZ	1	Form 4797	1
Schedule A	1	Form 4835	4
Schedule B	1	Form 4952	1
Schedule 1	1	Form 4970	1
Schedule C	<b>8</b>	Form 4972	1 per taxpayer*
Schedule C-EZ	1 per taxpayer*	<b>Form 5074</b>	<b>1</b>
Schedule D	1	Form 5329	1 per taxpayer*
Schedule E	15 **	<b>Form 5471</b>	<b>1</b>
Schedule EIC	1	<b>Schedule J</b>	
Schedule F	2	<b>(Form 5471)</b>	<b>1</b>
Schedule H	1 per taxpayer*	<b>Schedule M</b>	
Schedule J	1	<b>(Form 5471)</b>	<b>5</b>
Schedule R	1	<b>Schedule N</b>	
Schedule 3	1	<b>(Form 5471)</b>	<b>1</b>
Schedule SE	1 per taxpayer*	<b>Schedule O</b>	
Form W-2	50	<b>(Form 5471)</b>	<b>5</b>
<b>Form W-2C</b>	<b>10</b>	<b>Form 5713</b>	<b>1</b>
Form W-2G	30	<b>Schedule A</b>	
<b>Form 982</b>	<b>2</b>	<b>(Form 5713)</b>	<b>5</b>
Form 1099-R	10	<b>Schedule B</b>	
Form 1116	<b>20</b>	<b>(Form 5713)</b>	<b>5</b>
Form 2106	1 per taxpayer*	<b>Schedule C</b>	
Form 2106-EZ	1 per taxpayer	<b>(Form 5713)</b>	<b>1</b>
Form 2210	1	Form 5884	1
Form 2210F	1	Form 6198	10
<b>Form 2120</b>	<b>4</b>	Form 6251	1
Form 2441	1	Form 6252	3
Schedule 2	1	Form 6478	1
<b>Form 2439</b>	<b>4</b>	Form 6765	1
Form 2555	1 per taxpayer*	Form 6781	1
Form 2555EZ	1 per taxpayer*	<b>Form 8082</b>	<b>4</b>
Form 3468	1	Form 8271	2
Form 3800	1	<b>Form 8275</b>	<b>1</b>
Form 3903	2	<b>Form 8275-R</b>	<b>1</b>
Form 4136	1	Form 8283	2
Form 4137	1 per taxpayer*	Form 8379	1
Form 4255	1	Form 8396	1
Form 4562	30		

ATTACHMENT 10

MAXIMUM NUMBER OF SCHEDULES AND FORMS

<u>Schedule or Form</u>	<u>Maximum Number</u>		<u>Schedule or Form</u>	<u>Maximum Number</u>	
Form 8582	1		Form 8839	1	
Form 8582-CR	1		Form 8844	1	
Form 8586	1		Form 8845	1	
<b>Form 8594</b>	<b>1</b>		Form 8846	1	
Form 8606	1 per taxpayer*		Form 8847	1	
<b>Form 8609</b>	<b>10</b>				-
<b>Schedule A</b>			Form 8853	1	
<b>(Form 8609)</b>	<b>10</b>		Form 8859	1	
<b>Form 8611</b>	<b>5</b>		Form 8861	<b>1</b>	
Form 8615	1		Form 8862	1	
<b>Form 8621</b>	<b>5</b>		Form 8863	1	
<b>Form 8689</b>	<b>1</b>		<b>Form 8865</b>	<b>5</b>	
<b>Form 8697</b>	<b>4</b>		<b>Schedule K-1</b>	<b>5</b>	
Form 8801	1		<b>(Form 8865)</b>		
Form 8812	1		<b>Schedule O</b>	<b>5</b>	
Form 8814	<b>10</b>		<b>(Form 8865)</b>		
Form 8815	1		<b>Schedule P</b>	<b>5</b>	
Form 8820	1		<b>(Form 8865)</b>		
Form 8824	5		<b>Form 8866</b>	<b>5</b>	
Form 8826	1		Form 9465	1	
Form 8828	1		Form Payment	2	
Form 8829	<b>8 ***</b>		ST 0001	1	
Form 8830	1		ST 0002	9	
Form 8834	5				
Form 8835	1				

\* Maximum of two per return on a Joint Return (one for each taxpayer)

\*\* Maximum of 45 (3 Rental Properties on each Schedule E)

\*\*\* One Form 8829 for each Schedule C



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